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### Palm Port Water and Sewer

Docket No. 060368-WS

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

Putnam County, Florida

### **VOLUME 1**

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005 Projected Rate Year Ending December 31, 2007 Year-End Balances and 13-Month Averages CMP
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Aqua Utilities Florida, Inc.

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## Palm Port RATE BASE

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#### Schedule of Water Rate Base

Florida Public Service Commission

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

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 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)<br>rical Base Year | (4)                 | (5)<br>Intermediate | (6)<br>Voor 2006    | (7)<br>Projected Te | (8)                 | (9)        |
|------|---|--------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Line |   | Average<br>Balance | rical base Teal        | Adjusted<br>Average |                     | Adjusted<br>Average | r rojecteu re.      | Adjusted<br>Average | Supporting |
| No.  | Description                             | Per Books          | Adjustments            | Balance             | Adjustments         | Balance             | Adjustments         | Balance             | Schedules  |
| 1    | Utility Plant in Service                | 0                  | 105,694                | 105,694             | 10,608              | 116,302             | 47,414              | 163,717             | A-5        |
| 2    | Utility Land & Land Rights              | 0                  | 8,208                  | 8,208               | 0                   | 8,208               | 0                   | 8,208               | 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                  | (41,298)               | (41,298)            | 6,612               | (34,686)            | 433                 | (34,253)            | A-9        |
| 6    | Less: CIAC                              | 0                  | (19,916)               | (19,916)            | 0                   | (19,916)            | (1,168)             | (21,084)            | A-12       |
| 7    | Accumulated Amortization of CIAC        | 0                  | 10,050                 | 10,050              | 756                 | 10,806              | 771                 | 11,577              | A-14       |
| 8    | Acquisition Adjustments                 | 0                  | 0                      | 0                   | 0                   | 0                   | 0                   | 0                   |            |
| 9    | Less: Accum. Amort. of Acq. Adjustments | 0                  | 0                      | 0                   | 0                   | 0                   | 0                   | 0                   |            |
| 10   | Less: Advances For Construction         |                    | 0                      | 0                   | 0                   | . 0                 | 0                   | 0                   | A-16       |
| 11   | Working Capital Allowance               | 0                  | 11,140                 | 11,140              | (400)               | 10,740              | 4,008               | 14,747              | A-17       |
| 12   | Total Rate Base                         | 0                  | 73,878                 | 73,878              | 17,576              | 91,454              | 51,458              | 142,912             | :          |

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

### Palm Port Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

A-2

Page:

1 of 1

Preparer:

Robert M. Griffin

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

|      | (1)                                     | (2)       | (3)                | (4)       | (5)          | (6)       | (7)              | (8)       | (9)        |
|------|---|-----------|--------------------|-----------|--------------|-----------|------------------|-----------|------------|
|      |   |           | rical Base Year    |           | Intermediate |           | Projected Te     |           | -          |
| Line |   | Average   |                    | Adjusted  |              | Adjusted  |                  | Adjusted  | O          |
| No.  | Description                             | Balance   | ۸ ماز، رماسه م سام | Average   | A ali        | Average   | A divertor costs | Average   | Supporting |
| 110. | Description                             | Per Books | Adjustments        | Balance   | Adjustments  | Balance   | Adjustments      | Balance   | Schedules  |
| 1    | Utility Plant in Service                | 0         | 276,149            | 276,149   | 9,132        | 285,281   | 67,059           | 352,340   | A-6        |
| 2    | Utility Land & Land Rights              | 0         | 10,023             | 10,023    | 0            | 10,023    | 0                | 10,023    | 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         | (173,851)          | (173,851) | (11,782)     | (185,633) | (5,994)          | (191,627) | A-10       |
| 6    | Less: CIAC                              | 0         | (22,530)           | (22,530)  | (600)        | (23,130)  | (3,000)          | (26,130)  | A-12       |
| 7    | Accumulated Amortization of CIAC        | 0         | 12,928             | 12,928    | 960          | 13,887    | 982              | 14,869    | A-14       |
| 8    | Acquisition Adjustments                 | 0         | 0                  | 0         | 0            | 0         | 0                | 0         |            |
| 9    | Less: Accum. Amort. of Acq. Adjustments | 0         | 0                  | 0         | 0            | . 0       | 0                | 0         |            |
| 10   | Less: Advances For Construction         |           | 0                  | 0         | 0            | 0         | 0                | 0         | A-16       |
| 11   | Working Capital Allowance               | 0         | 11,145             | 11,145    | (401)        | 10,744    | 4,007            | 14,752    | A-17       |
| 12   | Total Rate Base                         | 0         | 113,864            | 113,864   | (2,691)      | 111,173   | 63,054           | 174,227   | ·<br>:     |

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 Port
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 2      | UTILITY PLANT IN SERVICE Additions and retirements Record 6/30/04 Balances per PSC 2/27/06 Amendatory | 1,044        | 1,827        | A-5, A-6          |
| 3        | Order   | 104,650      | 274,322      |                   |
| 4        | Total Adjustments   | 105,694      | 276,149      |                   |
| 5        |   | <u> </u>     | <del></del>  |                   |
| 6        | UTILITY LAND & LAND RIGHTS  |              | _            | A-5, A-6          |
| 7        | Additions and retirements Record 6/30/04 Balances per PSC 2/27/06 Amendatory                          | 0            | 0            |                   |
| 8        | Order   | 8,208        | 10,023_      |                   |
| 9        | Total Adjustments   | 8,208        | 10,023       |                   |
| 10       | (WON HOSE & HOSEIN  |              |              | ۸.7               |
| 11       | (-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and                            |              |              | A-7               |
| 12       | amortization  | 0            | 0            |                   |
| 13       | CONSTRUCTION WORK IN PROGRESS   |              |              |                   |
| 14<br>15 | Not Applicable  | 0            | 0            |                   |
| 16       | Not Applicable  |              |              |                   |
| 17       | (-)ACCUMULATED DEPRECIATION   |              |              | A-9, A-10         |
| 18       | Depreciation and retirements  | (1,844)      | (13,513)     |                   |
|          | Record 6/30/04 Balances per PSC 2/27/06 Amendatory  |              |              |                   |
| 19       | Order   | (39,454)     | (160,338)    |                   |
| 20<br>21 | Total Adjustments   | (41,298)     | (173,851)    |                   |
|          | (-)CIAC   |              |              | A-12              |
| 23       | New connections   | 0            | 0            |                   |
|          | Record 6/30/04 Balances per PSC 2/27/06 Amendatory  |              |              |                   |
| 24       | Order   | (19,916)     | (22,530)     |                   |
| 25       | Total Adjustments   | (19,916)     | (22,530)     |                   |
| 26<br>27 | ACCUMULATED AMORTIZATION OF CIAC  |              |              | A-14              |
| 28       | Amortization  | 755          | 963          | A-14              |
|          | Record 6/30/04 Balances per PSC 2/27/06 Amendatory  |              |              |                   |
| 29       | Order   | 9,295        | 11,965       |                   |
| 30       |   | 10,050       | 12,928       |                   |
| 31<br>32 | ACQUISITION ADJUSTMENTS   |              |              |                   |
| 33       | Not Applicable  |              | 0            |                   |
| 34       | TOTAL PRINCES IN  |              |              |                   |
| 35       | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS   |              |              |                   |
| 36       | Not Applicable  | 0            | 0            |                   |
| 37       | //AB//A   |              |              |                   |
| 38<br>39 | (-)ADVANCES FOR CONSTRUCTION  |              |              | A-16              |
| 40       | Not Applicable  | 0            | 0            |                   |
| 41       | WORKING CAPITAL ALLOWANCE   |              |              | A-17              |
| 42       | Based on Balance Sheet method   | 11,140       | 11,145       | 73-17             |
| 43       |   |              |              |                   |
| 44       | OTHER   |              |              |                   |
| 45       | Not Applicable  | 0            | 0            |                   |
| 46<br>47 | TOTAL DATE DAGE AD HISTAGENTO   | 72 070       | 440.004      |                   |
| . 47     | TOTAL RATE BASE ADJUSTMENTS   | 73,878       | 113,864      |                   |

#### Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

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

Schedule: A-3
Page: 2 of 3
Preparer: Pobert M 6

Preparer: Robert M. Griffin

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

| Line         Water Average         Sewer Average         Supporting Average         Supporting Average         Supporting Average         Schedules Schedules           1         UTILITY PLANT IN SERVICE         10,608         9,132         A-5, A-6           3         UTILITY LAND & LAND RIGHTS  |    | (1)                              | (2)            | (3)      | (4)       |
|--|----|----------------------------------|----------------|----------|-----------|
| UTILITY PLANT IN SERVICE   |    |                                  |                |          |           |
| Additions and retirements 10,608 9,132  UTILITY LAND & LAND RIGHTS   | _  | Description                      | Average        | Average  |           |
| UTILITY LAND & LAND RIGHTS   |    |                                  | 40.000         | 0.422    | A-5, A-6  |
| A-5, A-6   Additions and retirements   O   |    | Additions and retirements        | 10,008         | 9,132    |           |
| Additions and retirements 0 0 0  (-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and amortization 0 0 0  CONSTRUCTION WORK IN PROGRESS Not Applicable 0 0 0  (-)ACCUMULATED DEPRECIATION  |    | LITH ITY LAND 9 LAND DIGHTS      |                |          | Δ-5 Δ-6   |
| A-7  |    |                                  |                |          | 7(0,7(0   |
| C-)NON-USED & USEFUL   |    | Additions and remoments          |                |          |           |
| Plant & CIAC additions, retirements, depreciation and amortization   0   |    | (-)NON-USED & USEFUL             |                |          | A-7       |
| CONSTRUCTION WORK IN PROGRESS   11   | •  |                                  |                |          |           |
| Not Applicable   0   0   0   | 8  | amortization                     | _ 0_           | 0        |           |
| 11 Not Applicable   0   0   0  | 9  |                                  |                |          |           |
| 12   13   (-)ACCUMULATED DEPRECIATION   Depreciation and retirements   6,612   (11,782)   (11,782 |    |                                  |                |          |           |
| 13 (-)ACCUMULATED DEPRECIATION   A-9, A-10     14  |    | Not Applicable                   | 0              | <u> </u> |           |
| Depreciation and retirements   6,612   (11,782)  |    |                                  |                |          |           |
| 15   |    |                                  | 0.040          | (44 700) | A-9, A-10 |
| 16   (-)CIAC   |    | Depreciation and retirements     | 5,612          | (11,782) |           |
| New connections   0   (600)  |    | CACIAC                           |                |          | ۸ 12      |
| A-14  ACCUMULATED AMORTIZATION OF CIAC  Amortization  A-14  ACQUISITION ADJUSTMENTS  Not Applicable  (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS  Not Applicable  (-)ADVANCES FOR CONSTRUCTION  Not Applicable  (-)ADVANCES FOR CONSTRUCTION  Not Applicable  (-)ADVANCES FOR CONSTRUCTION  A-16  WORKING CAPITAL ALLOWANCE  Based on Balance Sheet method  (400)  (401)  30  OTHER  Not Applicable  O O  O  O  O  O  O  O  O  O  O  O  O  |    |                                  | 0              | (600)    | A*12      |
| A-14  ACCUMULATED AMORTIZATION OF CIAC  Amortization  A-14  ACQUISITION ADJUSTMENTS  Not Applicable  (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS  Not Applicable  (-)ADVANCES FOR CONSTRUCTION  Not Applicable  0  WORKING CAPITAL ALLOWANCE  Based on Balance Sheet method  30  WORKING CAPITAL ALLOWANCE  Based on Balance Sheet method  31  OTHER  35  Not Applicable  0  0  0  0  0  0  0  0  0  0  0  0  0  |    | New Connections                  |                | (000)    |           |
| Amortization   756   960   |    | ACCUMULATED AMORTIZATION OF CIAC |                |          | A-14      |
| 21 22 ACQUISITION ADJUSTMENTS 23 Not Applicable  |    |                                  | 756            | 960      |           |
| Not Applicable   0   |    |                                  |                |          |           |
| 24 25 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 26 Not Applicable  27 28 (-)ADVANCES FOR CONSTRUCTION 29 Not Applicable  30 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method  34 OTHER 35 Not Applicable  36  0 0  A-16  4-17   | 22 | ACQUISITION ADJUSTMENTS          |                | •        |           |
| Color  | 23 | Not Applicable                   | 0              | 0        |           |
| 26         Not Applicable         0         0           27   |    |                                  |                |          |           |
| 27 28 (-)ADVANCES FOR CONSTRUCTION 29 Not Applicable 30 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method 33 34 OTHER 35 Not Applicable 36 A-16 A-16 A-17 A-17 A-17 A-17   |    |                                  |                |          |           |
| 28 (-)ADVANCES FOR CONSTRUCTION  |    | Not Applicable                   | 0              | 0        |           |
| 29       Not Applicable       0       0         30       Image: Control of the  |    | / NEWANGER FOR CONSTRUCTION      |                |          | 4.40      |
| 30   |    |                                  |                |          | A-16      |
| 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method (400) (401)  33  34 OTHER 35 Not Applicable 0 0  36  |    | Not Applicable                   |                |          |           |
| 32 Based on Balance Sheet method (400) (401)  33  34 OTHER  35 Not Applicable 0 0  36  |    | WORKING CARITAL ALLOWANCE        |                |          | Δ_17      |
| 33 34 OTHER 35 Not Applicable 0 0 36   |    |                                  | (400)          | (401)    | A-17      |
| 34 OTHER  35 Not Applicable 0 0 36   |    | Bassa on Balanss onco. Mothod    | (1,00)         | (101)    |           |
| 36   |    | OTHER                            |                |          |           |
|  | 35 | Not Applicable                   | 0              | 0        |           |
| 37 TOTAL RATE BASE ADJUSTMENTS 17,576 (2,691)  |    |                                  |                |          |           |
|  | 37 | TOTAL RATE BASE ADJUSTMENTS      | <u> 17,576</u> | (2,691)  |           |

#### **UPIS Water Note:**

Replace hydro-pneumatic tank in compliance with DEP regulations. Replacements of distribution lines, electrical equipment, services and meters.

**UPIS Sewer Note:** 

Replace security fencing around wastewater facilities. Replacements of collection lines, upgrades to lift stations and manholes.

### Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

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

Schedule: A-3 Page: 3 of 3

Preparer: Robert M. Griffin

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

| Line     | (1)   | (2)<br>Water | (3)<br>Sewer | (4)<br>Supporting |
|----------|---|--------------|--------------|-------------------|
| No.      | Description   | Average      | Average      | Schedules         |
| 1        | UTILITY PLANT IN SERVICE                              |              |              | A-5, A-6          |
| 2        | Additions and retirements                             | 47,414       | 67,059       | ,                 |
| 3        |   | <u> </u>     | <del></del>  |                   |
| 4        | UTILITY LAND & LAND RIGHTS                            |              |              | A-5, A-6          |
| 5        | Additions and retirements                             | 0            | 0            |                   |
| 6        |   |              |              |                   |
| 7        | (-)NON-USED & USEFUL                                  |              |              | A-7               |
|          | Plant & CIAC additions, retirements, depreciation and |              |              |                   |
| 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                          | 433_         | (5,994)      |                   |
| 15       |   |              |              | 4.40              |
| 16       | (-)CIAC   | (4.400)      | (0.000)      | A-12              |
| 17       | New connections                                       | (1,168)      | (3,000)      |                   |
| 18<br>19 | ACCUMULATED AMORTIZATION OF CIAC                      |              |              | A-14              |
| 20       | Amortization Amortization of CIAC                     | 771          | 982          | A-14              |
| 21       | Amortization  |              | 902          |                   |
| 22       | ACQUISITION ADJUSTMENTS                               |              |              |                   |
| 23       | Not Applicable  | 0            | 0            |                   |
| 24       | (Not rippinous)                                       |              | <del></del>  |                   |
| 25       | (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS             |              |              |                   |
| 26       | Not Applicable  | 0            | 0            |                   |
| 27       | F.F.  |              |              |                   |
| 28       | (-)ADVANCES FOR CONSTRUCTION                          |              |              | A-16              |
| 29       | Not Applicable  | 0            | 0            |                   |
| 30       |   |              |              |                   |
| 31       | WORKING CAPITAL ALLOWANCE                             |              |              | A-17              |
| 32       | Based on Balance Sheet method                         | 4,008        | 4,007        |                   |
| 33       |   |              |              |                   |
| 34       | OTHER   |              |              |                   |
| 35       | Not Applicable  | 0            | 0            |                   |
| 36       | TOTAL DATE DAGE AD BIOTRICHTO                         | F4 4F0       |              |                   |
| 37       | TOTAL RATE BASE ADJUSTMENTS                           | 51,458       | 63,054       |                   |

UPIS Water Note:

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

UPIS Sewer Note:

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

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

#### Florida Public Service Commission

Palm Port 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.

| and/or | retirements specifically identifying those amounts. | (2)                     | (3)         |
|--------|---|-------------------------|-------------|
|        | (1)   | (2)<br>Water            | Sewer       |
|        |   | Year End                |             |
| Line   | Day and all are                                     |                         | Year End    |
| No.    | Description 20.004                                  | Balance                 | Balance     |
|        | alances for this system begin June 30, 2004 in ac   | cordance with PSC Amend | atory Order |
| 1      | 12/31/92 Balance                                    |                         |             |
|        | 1993  |                         |             |
| 2      | Additions   |                         |             |
| 3      | Retirements   |                         |             |
| 4      | Adjustments   |                         |             |
| 5      | 12/31/93 Balance                                    |                         |             |
| 3      | 12/31/33 Balance                                    |                         |             |
|        | 1994  |                         |             |
| 6      | Additions   |                         |             |
| 7      | Retirements   |                         |             |
| 8      | Adjustments   |                         |             |
| 9      | 12/31/94 Balance                                    |                         | <u> </u>    |
|        |   |                         |             |
|        | 1995  |                         |             |
| 10     | Additions   |                         |             |
| 11     | Retirements   |                         |             |
| 12     | Adjustments   |                         |             |
| 13     | 12/31/95 Balance                                    |                         |             |
|        | 1996  |                         |             |
| 14     | Additions   |                         |             |
|        | Retirements   |                         |             |
| 16     |   |                         |             |
| 17     | 12/31/96 Balance                                    |                         |             |
|        |   |                         |             |
| 40     | 1997  |                         |             |
| 18     | Additions   |                         |             |
| 19     |   |                         |             |
|        | Adjustments   |                         |             |
| 21     | 12/31/97 Balance                                    |                         |             |
|        | 1998  |                         |             |
| 22     | Additions   |                         |             |
| 23     | Retirements   |                         |             |
| 24     | Adjustments   |                         |             |
| 25     | 12/31/98 Balance                                    |                         |             |
|        | 1000  |                         |             |
| 0.6    | 1999  |                         |             |
| 26     | Additions   |                         |             |
| 27     | Retirements   |                         |             |
| 28     | Adjustments   |                         |             |
| 29     | 12/31/99 Balance                                    |                         |             |

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

### Florida Public Service Commission

Palm Port 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

| Expla | nation: Schedule A-4 continued          |                                   |               |
|-------|---|-----------------------------------|---------------|
|       | (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 Ame | ndatory Order |
|       | 2000                                    |                                   |               |
| 30    | Additions                               |                                   |               |
| 31    | Retirements                             |                                   |               |
| 32    | Adjustments                             |                                   |               |
| 33    | 12/31/00 Balance                        |                                   |               |
|       | 2001                                    |                                   |               |
| 34    | Additions                               |                                   |               |
| 35    |   |                                   |               |
| 36    | Adjustments                             |                                   |               |
| 37    | 12/31/01 Balance                        |                                   |               |
|       | 2002                                    |                                   |               |
| 38    | Additions                               |                                   |               |
| 39    | Retirements                             |                                   |               |
| 40    | Adjustments                             |                                   |               |
| 41    | 12/31/02 Balance                        |                                   |               |
|       | 2003                                    |                                   |               |
| 42    | Additions                               |                                   |               |
| 43    | Retirements                             |                                   |               |
| 44    | Adjustments                             |                                   |               |
| 45    | 06/30/04 Amend. Order Balance           | 112,858                           | 284,345       |
|       | 2004                                    |                                   |               |
| 46    | Additions                               | 127                               | 0             |
| 47    |   | 0                                 | 0             |
| 48    | Adjustments                             | 0_                                | 0             |
| 49    | 12/31/04 Balance                        | 112,985                           | 284,345       |
|       | 2005                                    |                                   |               |
| 50    | Additions                               | 15,940                            | 5,807         |
| 51    | Retirements                             | (11,025)                          | (1,909)       |
| 52    | Adjustments                             | 1,218                             | 1,218         |
| 53    | 12/31/05 Balance                        | 119,118                           | 289,461       |
|       | 2006                                    |                                   |               |
| 54    | Additions                               | 49,374                            | 74,000        |
| 55    | Retirements                             | (5,155)                           | (10,259)      |
| 56    | Adjustments                             | 3,071                             | 3,071         |
| 57    | 12/31/06 Balance                        | 166,409                           | 356,274       |
|       | 2007                                    |                                   |               |
| 58    | Additions                               | 13,076                            | 14,000        |
| 59    | Retirements                             | (1,912)                           | (1,480)       |
| 60    | Adjustments                             | 1,506                             | 1,506         |
| 61    | 12/31/07 Balance                        | 179,079                           | 370,300       |
|       | Supporting Schedules: A.5, A.6 (pp. 2-5 | 5)                                |               |

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

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

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

Schedule: A-5

Page: 1 of 5

Preparer:

Robert M. Griffin

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

|        |                                   | (1)                              | (2)<br>Historica | (3)<br>al Base Ye | (4)<br>ar 2005 | (5)<br>Interme | (6)<br>ediate Yea | (7)<br>r 2006 | (8)<br>Projecte | (9)<br>d Rate Ye | (10)<br>ar <b>2007</b> |
|--------|-----------------------------------|----------------------------------|------------------|-------------------|----------------|----------------|-------------------|---------------|-----------------|------------------|------------------------|
| Line   | Acct                              |                                  | Adjusted         | Non-Use           | ed & Useful    | Adjusted       | Non-Use           | ed & Useful   | Adjusted        |                  | ed & Useful            |
| No.    | No.                               | Account Name                     | Balance          | %                 | Adjusted       | Balance        | %                 | Amount        | Balance         | %                | Amount                 |
|        | INITANIO                          | IDLE DI ANT                      |                  |                   |                |                |                   | ŀ             |                 |                  |                        |
| 1      | 301.1                             | IBLE PLANT Organization          | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 3      | 301.1                             | Franchises                       | 157              | 0.00%             | ő              | 157            | 0.00%             | ŏ             | 157             | 0.00%            | ŏ                      |
| -      | 339.1                             | Other Plant & Misc. Equipment    | 0                | 0.00%             | o o            | 0              | 0.00%             | ő             | 0               | 0.00%            | ő                      |
| 4<br>5 |                                   |                                  | U                | 0.0070            | · · ·          |                | 0.0070            | ĭ             | ·               | 0.0070           | ŭ                      |
| 6      | 303.2                             | Land & Land Rights               | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 7      | 304.2                             | Structures & Improvements        | 10.196           | 0.00%             | 0              | 10.196         | 0.00%             | ő             | 10,524          | 0.00%            | ŏ                      |
| 8      |                                   |                                  | 10,190           | 0.00%             | Õ              | 0,100          | 0.00%             | ŏ             | 0               | 0.00%            | Ö                      |
| 9      | 306.2 Lake, River & Other Intakes |                                  | Ö                | 0.00%             | ő              | ő              | 0.00%             | ő             | ŏ               | 0.00%            | Ö                      |
| 10     |                                   |                                  | 3,230            | 0.00%             | ő              | 3,230          | 0.00%             | ŏ             | 3,230           | 0.00%            | Ö                      |
| 11     | 308.2                             | Infiltration Galleries & Tunnels | 0,230            | 0.00%             | ő              | 0,200          | 0.00%             | ŏ             | 0,200           | 0.00%            | ő                      |
| 12     | 309.2                             | Supply Mains                     | 0                | 0.00%             | ŏ              | ŏ              | 0.00%             | ő             | Ö               | 0.00%            | 0                      |
| 13     | 310.2                             | Power Generation Equipment       | ŏ                | 0.00%             | Ö              | Ď              | 0.00%             | ő             | ō               | 0.00%            | Ô                      |
| 14     | 311.2                             | Pumping Equipment                | 12,630           | 0.00%             | ő              | 12,630         | 0.00%             | ő             | 12,630          | 0.00%            | ő                      |
| 15     | 339.2                             | Other Plant & Misc. Equipment    | 0                | 0.00%             | ő              | 0              | 0.00%             | ŏ             | 0               | 0.00%            | ŏ                      |
| 16     |                                   | TREATMENT PLANT                  |                  | 0.0070            | ĭ              | Ů              | 0.0070            | ĭ             |                 | 0.0070           | ·                      |
| 17     | 303.3                             | Land & Land Rights               | 8.208            | 0.00%             | 0              | 8,208          | 0.00%             | 0             | 8,208           | 0.00%            | 0                      |
| 18     | 304.3                             | Structures & Improvements        | 0,200            | 0.00%             | Ö              | 0,200          | 0.00%             | ő             | 0               | 0.00%            | 0                      |
| 19     | 311.3                             | Pumping Equipment                | ō                | 0.00%             | ō              | Ō              | 0.00%             | ō             | 0               | 0.00%            | Ō                      |
| 20     | 320.3                             | Water Treatment Equipment        | Ö                | 0.00%             | ō              | Ö              | 0.00%             | o l           | Ö               | 0.00%            | Ō                      |
| 21     | 339.3                             | Other Plant & Misc. Equipment    | 0                | 0.00%             | 0              | ō              | 0.00%             | Ö             | 0               | 0.00%            | 0                      |
| 22     |                                   | MISSION & DISTRIBUTION PLANT     | ŭ                | 0.0070            | •              | •              | 0.00.0            | Ĭ             |                 |                  | •                      |
| 23     | 303.4                             | Land & Land Rights               | 0                | 0.00%             | 0              | 0              | 0.00%             | ol            | 0               | 0.00%            | 0                      |
| 24     | 304.4                             | Structures & Improvements        | Ô                | 0.00%             | 0              | 0              | 0.00%             | Ö             | Ö               | 0.00%            | 0                      |
| 25     | 311.4                             | Pumping Equipment                | 0                | 0.00%             | 0              | Ō              | 0.00%             | Ō             | 0               | 0.00%            | 0                      |
| 26     | 330.4                             | Distr. Reservoirs & Standpipes   | 68,163           | 0.00%             | Ō              | 73,794         | 0.00%             | ō             | 108,962         | 0.00%            | 0                      |
| 27     | 331.4                             | Transm. & Distribution Mains     | 1,216            | 0.00%             | 0              | 3,165          | 0.00%             | 0             | 10,636          | 0.00%            | 0                      |
| 28     | 333.4                             | Services                         | 3,283            | 0.00%             | 0              | 3,283          | 0.00%             | ō             | 3,283           | 0.00%            | 0                      |
| 29     | 334.4                             | Meters & Meter Installations     | 5,911            | 0.00%             | 0              | 7,376          | 0.00%             | Ö             | 8,536           | 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              | o              | 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     | GENER                             | AL PLANT                         |                  |                   |                |                |                   |               |                 |                  |                        |
| 34     | 303.5                             | Land & Land Rights               | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 35     | 304.5                             | Structures & Improvements        | 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               | 233              | 0.00%             | 0              | 1,797          | 0.00%             | 0             | 5,083           | 0.00%            | 0                      |
| 38     | 341.5                             | Transportation Equipment         | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 39     | 342.5                             | Stores Equipment                 | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 40     | 343.5                             | Tools, Shop & Garage Equipment   | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 41     | 344.5                             | Laboratory Equipment             | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 42     | 345.5                             | Power Operated Equipment         | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 43     | 346.5                             | Communication Equipment          | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 44     | 347.5                             | Miscellaneous Equipment          | 675              | 0.00%             | 0              | 675            | 0.00%             | 0             | 675             | 0.00%            | 0                      |
| 45     | 348.5                             | Other Tangible Plant             | 0                | 0.00%             | 0              | 0              | 0.00%             | 0             | 0               | 0.00%            | 0                      |
| 46     | TOT                               | AL                               | 113,902          |                   | 0              | 124,510        |                   | 0             | 171,925         |                  | 0                      |
|        | Total Land and Land Rights        |                                  | 8,208            |                   | 0              | 8,208          |                   | 0             | 8,208           |                  | 0                      |
|        | · Otal I                          | cond and cand rights             | 5,208            |                   | 0              | 0,200          |                   | U             | 0,200           |                  |                        |

Schedule of Water Plant in Service By Primary Account Test Year Average balance Palm Port Docket No. 060368-WS Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule:

Page: 2 of 5

Preparer: Robert M. Griffin

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

| Line | 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 | May | Jun | Jul | Aug  | Sep  | Oct  | Nov  | Dec    | Balance         |
| 1    | INTANO       | SIBLE PLANT                      |                   |        |     |     |     |     |     |     |      |      |      |      |        |                 |
|      | 301.1        | Organization                     | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 302.1        | Franchises                       | 0                 | 0      | 0   | 0   | Ö   | 0   | 0   | 0   | Ö    | 0    | ő    | 0    | 0      | ō               |
|      | 339.1        | Other Plant & Misc, Equipment    | ŏ                 | ñ      | o   | Ö   | ñ   | o   | Õ   | 0   | Õ    | ņ    | ñ    | Ö    | ŏ      | 0               |
|      |              | E OF SUPPLY & PUMPING PLANT      | ·                 | J      | •   | v   | U   | U   | ·   | v   | Ü    | Ū    | ·    |      |        | _               |
|      | 303.2        | Land & Land Rights               | n                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 304.2        | Structures & Improvements        | ñ                 | 0      | ñ   | 0   | Ô   | Ô   | ŏ   | 0   | ŏ    | Ö    | ő    | 0    | ñ      | 0               |
|      | 305.2        | Collect. & Impound Reservoirs    | 0                 | 0      | 0   | 0   | . 0 | 0   | o o | 0   | 0    | 0    | 0    | 0    | n n    | o.              |
|      | 306.2        | Lake, River & Other Intakes      | 0                 | 0      | . 0 | 0   | ő   | 0   | ñ   | 0   | 0    | ő    | Ô    | 0    | o<br>O | Ö               |
|      | 307.2        | Wells & Springs                  | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | Ů      | ň               |
|      | 308.2        | Infiltration Galleries & Tunnels | v                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | Ŏ      | ň               |
|      | 309.2        | Supply Mains                     | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | o o             |
|      | 310.2        | Power Generation Equipment       | 0                 | 0      | 0   | 0   | •   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 311.2        | Pumping Equipment                | 0                 | _      | •   | •   | 0   | •   |     | •   | 0    | •    | 0    | 0    | 0      | ő               |
|      | 339.2        | Other Plant & Misc. Equipment    | U                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | •    | 0    | ·    | 0    | 0      | 0               |
|      |              | R TREATMENT PLANT                | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | U      | U               |
|      |              |                                  |                   |        |     | _   | _   | _   |     | _   |      |      | •    | •    | •      | 0               |
|      | 303.3        | Land & Land Rights               | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | . 0             |
|      | 304.3        | 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      | •               |
|      | 320.3        | Water Treatment Equipment        | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 339.3        | Other Plant & Misc. Equipment    | 0                 | 0      | . 0 | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      |              | MISSION & DISTRIBUTION PLANT     |                   |        |     |     |     |     |     |     |      |      |      |      |        |                 |
|      | 303.4        | Land & Land Rights               | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 304.4        | Structures & Improvements        | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 311.4        | Pumping Equipment                | 0                 | 0      | 0   | 0   | 0   | 0 - | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 330.4        | Distr. Reservoirs & Standpipes   | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 331.4        | Transm. & Distribution Mains     | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 333.4        | Services                         | 0                 | 0      | 0   | . 0 | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
| 29   | 334.4        | Meters & Meter Installations     | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | O    | 0    | 0    | 0    | 0      | 0               |
| 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   | <b>GENER</b> | AL PLANT                         |                   |        |     |     |     |     |     |     |      |      |      |      |        |                 |
| 34   | 303.5        | Land & Land Rights               | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 304.5        | Structures & Improvements        | Ō                 | ō      | ō   | ō   | ō   | Ō   | 0   | ō   | ō    | Ō    | Ö    | Ō    | Ö      | 0               |
| 36   | 340.5        | Office Furniture & Equipment     | Ō                 | ō      | ő   | 0   | Ö   | Ō   | ō   | ő   | ő    | ō    | Ö    | ō    | Ō      | 0               |
|      | 340.51       | Computer Equipment               | Ô                 | ō      | 0   | ő   | ō   | Ö   | Ō   | 0   | ō    | Ō    | ō    | ō    | 0      | 0               |
|      | 341.5        | Transportation Equipment         | n                 | Ö      | Ô   | 0   | Ô   | ő   | 0   | 0   | ő    | Ô    | ŏ    | 0    | ō      | 0               |
|      | 342.5        | Stores Equipment                 | n                 | 0      | ő   | 0   | ő   | ő   | 0   | 0   | ő    | Ö    | ō    | 0    | ñ      | Ō               |
|      | 343.5        | Tools, Shop & Garage Equipment   | n                 | 0      | 0   | ñ   | ő   | ő   | 0   | 0   | ñ    | 0    | 0    | 0    | o o    | 0               |
|      | 344.5        | Laboratory Equipment             | n                 | o<br>o | ñ   | n   | ñ   | 0   | ő   | 0   | ő    | Ô    | Ö    | n    | n      | o               |
|      | 345.5        | Power Operated Equipment         | 0                 | n      | 0   | 0   | 0   | ő   | 0   | 0   | 0    | 0    | o o  | 0    | n      | ñ               |
|      | 346.5        | Communication Equipment          | 0                 | Ô      | 0   | 0   | 0   | ñ   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 347.5        | Miscellaneous Equipment          | 0                 | 0      | 0   | 0   | 0   | Õ   | Ö   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      | 348.5        | Other Tangible Plant             | 0                 | 0      | 0   | 0   | 0   | 0   | ő   | 0   | 0    | 0    | 0    | 0    | 0      | Č               |
| 45   |              |                                  | U                 | U      | U   |     | U   |     |     |     |      |      |      | -    |        |                 |
| 46   | TOTA         | AL .                             | 0                 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0    | 0    | 0      | 0               |
|      |              |                                  |                   |        |     |     |     |     |     |     |      |      |      |      |        |                 |

parties are a property of the property of the

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 Port

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

Historical [ X ] Projected [ ]

#### Florida Public Service Commission

Schedule: A-5

3 of 5 Page:

Preparer: Robert M. Griffin

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

| Line Acc  | (1)                              | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)    | (15)<br>Average |
|-----------|----------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|
| No. No.   |                                  | 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                       | 157               | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157             |
| 4 339.1   | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 5 SOUR    | CE OF SUPPLY & PUMPING PLANT     |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 6 303.2   | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 7 304.2   | Structures & Improvements        | 10,196            | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196  | 10,196          |
| 8 305.2   | Collect. & Impound Reservoirs    | 0                 | 0       | 0       | . 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 9 306.2   | Lake, River & Other Intakes      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 10 307.2  | Wells & Springs                  | 3,230             | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230           |
| 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                     | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 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                | 12,630            | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630          |
| 15 339.2  | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 16 WATE   | R TREATMENT PLANT                |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 17 303.3  | Land & Land Rights               | 8,208             | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208           |
| 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                 | 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   | 67,672            | 67,672  | 67,672  | 67,672  | 67,672  | 67,672  | 67,672  | 67,672  | 67,672  | 67,672  | 67,672  | 70,863  | 70,863  | 68,163          |
| 27 331.4  | Transm. & Distribution Mains     | 1,125             | 1,125   | 1,125   | 1,125   | 1,125   | 1,125   | 1,125   | 1,125   | 1,125   | 1,125   | 1,520   | 1,520   | 1,520   | 1,216           |
| 28 333.4  | Services                         | 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           |
| 29 334.4  | Meters & Meter Installations     | 5,809             | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 5,809   | 7,138   | 5,911           |
| 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       | Đ       | 0       | ٥       | 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 GENE   | 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               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 114     | 750     | 947     | 1,218   | 233             |
| 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       | 0       | 0       | 0       | 0       | 0       | 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          | 675               | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675             |
| 45 348.5  | Other Tangible Plant             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 46 TO     | ΓAL                              | 112,985           | 112,985 | 112,985 | 112,985 | 112,985 | 112,985 | 112,985 | 112,985 | 112,985 | 113,099 | 114,130 | 117,518 | 119,118 | 113,902         |
| 47        | Subtotal Land & Land Rights      | 8,208             | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208           |
| 7/        | Doordial Land & Land Rights      | 0,200             | 0,206   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200   | 0,200           |

Schedule of Water Plant in Service By Primary Account Test Year Average balance Palm Port Docket No. 060368-WS Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule:

Page: 4 of 5

Preparer: Robert M. Griffin

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

| Line  | 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 1   | NTANC        | GIBLE PLANT                      |                   |         |         |         |         |         |         |         |         |         |         |         |          |                 |
|       | 301.1        | Organization                     | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 302.1        | Franchises                       | 157               | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157     | 157      | 157             |
|       | 39.1         | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 137     | 0       | ,0,     | 10,      | 0               |
|       |              | E OF SUPPLY & PUMPING PLANT      | J                 | J       | J       | v       | U       | U       | J       | v       | v       | v       | Ū       | J       | •        | -               |
|       | 03.2         | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | n       | 0       | 0        | 0               |
|       | 04.2         | Structures & Improvements        | 10,196            | 10,196  | 10.196  | 10.196  | 10.196  | 10,196  | 10,196  | 10.196  | 10,196  | 10.196  | 10,196  | 10,196  | 10,196   | 10,196          |
| 8 3   | 05.2         | Collect. & Impound Reservoirs    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0,100   | 0,100   | 0       | 0       | 0        | 0               |
| 9 3   | 06.2         | Lake, River & Other Intakes      | ŏ                 | ő       | ő       | ő       | ő       | o ·     | ő       | Ö       | Ö       | ő       | ŏ       | ŏ       | ō        | 0               |
| 10 3  | 07.2         | Wells & Springs                  | 3,230             | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230   | 3,230    | 3,230           |
| 11 3  | 08.2         | Infiltration Galleries & Tunnels | 0                 | 0       | 0       | 0       | 0       | 0       | 0,4     | 0,000   | 0       | 0       | 0       | 0       | 0        | 0               |
| 12 3  | 09.2         | Supply Mains                     | ō                 | 0       | ō       | ō       | o o     | ō       | 0       | Ŏ       | ō       | ō       | ō       | ō       | 0        | 0               |
| 13 3  | 10.2         | Power Generation Equipment       | 0                 | 0       | 0       | Ô       | 0       | 0       | 0       | 0       | Ö       | 0       | 0       | 0       | 0        | 0               |
| 14 3  | 11.2         | Pumping Equipment                | 12,630            | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630  | 12,630   | 12,630          |
| 15 3  | 39.2         | Other Plant & Misc. Equipment    | 0                 | . 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | . 0     | . 0     | . 0      | 0               |
| 16 V  | VATER        | R TREATMENT PLANT                |                   |         |         |         |         |         |         |         |         |         |         |         |          |                 |
| 17 3  | 03.3         | Land & Land Rights               | 8,208             | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208    | 8,208           |
| 18 3  | 04.3         | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 19 3  | 11.3         | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 20 3  | 20.3         | Water Treatment Equipment        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 21 3  | 39.3         | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 22 T  | RANS         | MISSION & DISTRIBUTION PLANT     |                   |         |         |         |         |         |         |         |         |         |         |         |          |                 |
|       | 03.4         | Land & Land Rights               | . 0               | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 24 3  | 04.4         | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 25 3  |              | Pumping Equipment                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 30.4         | Distr. Reservoirs & Standpipes   | 70,863            | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 70,863  | 108,962  | 73,794          |
|       | 31.4         | Transm, & Distribution Mains     | 1,520             | 1,520   | 1,520   | 1,520   | 1,520   | 1,520   | 3,302   | 3,302   | 3,302   | 5,084   | 5,084   | 5,084   | 6,866    | 3,165           |
| 28 3  |              | Services                         | 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           |
|       | 34,4         | Meters & Meter Installations     | 7,138             | 7,138   | 7,138   | 7,138   | 7,138   | 7,138   | 7,396   | 7,396   | 7,396   | 7,654   | 7,654   | 7,654   | 7,912    | 7,376           |
|       | 35.4         | Hydrants                         | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | Ō               |
|       | 36.4         | Backflow Prevention              | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 39.4         | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       |              | AL PLANT                         |                   |         |         |         |         |         |         |         |         |         |         |         |          | _               |
|       | 03.5         | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
| 35 30 |              | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 40.5         | Office Furniture & Equipment     | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 40.51        | Computer Equipment               | 1,218             | 1,218   | 1,218   | 1,324   | 1,324   | 1,757   | 1,834   | 1,834   | 1,834   | 1,834   | 1,834   | 1,834   | 4,290    | 1,797           |
|       | 41.5         | Transportation Equipment         | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 42.5         | Stores Equipment                 | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       | 43.5<br>44.5 | Tools, Shop & Garage Equipment   | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0               |
|       |              | Laboratory Equipment             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | U               |
|       | 45.5<br>46.5 | Power Operated Equipment         | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | Ü       | 0       | Ü       | 0        | 0               |
|       | 46.5<br>47.5 | Communication Equipment          | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 675             |
|       |              | Miscellaneous Equipment          | 675               | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675     | 675<br>0 | 6/5             |
| 45 3  | 40.5         | Other Tangible Plant             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | U        | U               |
| 46    | TOTA         | AL                               | 119,118           | 119,118 | 119,118 | 119,224 | 119,224 | 119,657 | 121,774 | 121,774 | 121,774 | 123,814 | 123,814 | 123,814 | 166,409  | 124,510         |
| 47    |              | Sublotal Land & Land Rights      | 8,208             | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208   | 8,208    | 8,208           |
| ••    |              |                                  | 5,250             | 0,-00   | 0,200   | 0,200   | -,      | -,      |         | 0,200   | 0,000   | 4,240   | 0,200   | 5,-45   | -,0      | -,              |

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#### Schedule of Water Plant in Service By Primary Account Test Year Average balance Palm Port Docket No. 060368-WS Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: Page:

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

| No.   March   1/2/106   June   Feb   Mar   Agr   May   June   June   Sep   Oct   May   Dec   Deliver   D   | Line Acct | (1)                         | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)    | (15)<br>Average |
|--|-----------|-----------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|
| 2 9 11 Organization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           | Account Name                |                   | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     |                 |
| 2 9 11 Organization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 1 INITAN  | NGIBLE PLANT                |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 30.21   Franchises   |           |                             | n                 | 0       | 0       | 0       | 0       | ^       | 0       | 0       | 0       | n       | 0       | 0       | n       | 0               |
| SOURCE OF SUPICE OF SUPICE A PUMP RIPER ANS. Equipment   0   0   0   0   0   0   0   0   0   |           |                             | _                 |         |         |         |         |         |         |         |         | -       | -       | -       | -       | -               |
| SOURCE OF SUPPLY & PUMPINED PLANT   10,100   10,100   10,100   10,300   10,300   10,300   10,504   10,504   10,778   1   |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         | 0               |
| 6 9302   Land & Land Rights   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             | U                 | U       | U       | U       | U       | U       | U       | U       | U       | U       | U       | U       | U       | ·               |
| 7 904 Structures & Improvements 10,196 10,196 10,196 10,390 10,390 10,390 10,380 10,584 10,884 10,884 10,788 10,778 10,778 10,778 10,972 10,252 10,393 30,300 30,300 10,30 |           |                             | ^                 | •       | •       |         | •       |         | •       |         | •       | 0       |         | 0       | ٥       | 0               |
| 8 3052 Collect & Impround Reservoirs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                             |                   |         | -       |         |         |         | -       |         |         |         |         | _       |         | •               |
| 9 3052 Lake, River & Other Intiskes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         | 10.524          |
| 10   302   Weiks Spinigs   3,230   3   |           |                             | _                 | -       |         |         | -       |         |         |         | •       | _       | -       | _       | -       | 0               |
| 11 382   Infitration Galeries & Tunnels  |           |                             | _                 | •       |         | _       |         |         |         | -       | _       | •       | -       |         | -       | -               |
| 12   30 -2   Supply Main's   0   0   0   0   0   0   0   0   0   |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         | 3,230           |
| 13   10.2   Power Generation Equipment   12,630   12,63   |           |                             | U                 | -       | -       | -       | _       | -       | _       | -       | -       | •       | •       | •       | Ü       | 0               |
| 14   112   Purping Equipment   12,830   12,630   |           |                             | 0                 | -       | -       | _       | -       |         | -       | -       | •       | •       | •       | •       | Ū       | •               |
| 15 39.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             | •                 | -       |         | _       | -       | -       |         |         | •       | •       | •       | -       | •       | •               |
| 16 WATER TREATMENT PLANT   |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 17 303.3 Land Rights   |           |                             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | U       | 0       | U       | U               |
| 18 343.3   Structures & Improvements   0   0   0   0   0   0   0   0   0   |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         | 0.200           |
| 9 311.3   Pumping Equipment   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             | 8,208             |         |         |         |         |         |         |         | -       | 8,208   |         |         |         |                 |
| 20 320.3 Mater Treatment Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                             | 0                 | •       | _       | _       | -       | -       | _       | •       | •       | 0       | _       | •       | 0       | U               |
| 21 339.3 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                             | _                 | •       | -       | -       | -       | -       | -       | -       | -       | 0       | •       | •       | 0       | U               |
| 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 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       | ū       | Ü               |
| 23 303.4 Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | -         |                             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | U               |
| 24 304.4 Structures & Improvements 0 0 0 0 0 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 0 0 0 0 0   |           |                             | 0                 | -       |         | •       |         | •       | -       | •       | •       | -       | -       | 0       | •       | 0               |
| 26 330.4 Distr Reservoirs & Standpipes 108,962 |           |                             | -                 | _       | _       |         | -       | _       |         | •       | •       | •       | _       | -       | -       | 0               |
| 27 331 4 Transm & Distribution Mains 6,866 6,866 6,866 6,866 9,094 9,094 9,094 11,322 11,322 11,322 13,550 13,550 13,550 15,776 10,638 32,83 3,48 81,83 3,48 3,48 3,48 3,48 3,48 3,48 3,48 3   |           |                             | •                 |         |         |         |         |         |         |         | -       | _       | -       | -       | -       |                 |
| 28 333.4 Services 3,283  |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 29 334.4 Meters & Meter Installations 7,912 7,912 7,912 7,912 8,281 8,281 8,281 8,650 8,650 8,650 9,019 9,019 9,019 9,019 9,388 8,536 334.3 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 33 33.4 Hydrants 0 0 0 0 0 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 0 0 0 0 0   |           |                             |                   |         |         |         |         |         |         |         |         |         |         |         | -       |                 |
| 32 33.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             | •                 | -       | _       | •       | 0       | 0       | -       | •       | -       | 0       | •       | •       | •       | •               |
| 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 0 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 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               |
| 35 304.5 Structures & Improvements 0 0 0 0 0 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 0 0 0 0 0  |           |                             | 0                 | _       |         | •       | _       | 0       | _       | -       | _       | Ū       | -       | •       | Ū       | 0               |
| 37 340.51 Computer Equipment 4,290 4,375 4,488 4,702 4,874 5,010 5,146 5,250 5,343 5,511 5,601 5,687 5,796 5,083 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             | 0                 | _       |         | •       | -       | •       | -       | -       | -       | -       | •       | •       | •       | •               |
| 38 341.5 Transportation Equipment 0 0 0 0 0 0 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 0 0 0 0 0 0 0 0 0 0 0  |           |                             | 4,290             |         | 4,488   |         | 4,874   | 5,010   | 5,146   |         | 5,343   |         | 5,601   | 5,687   | 5,796   | 5,083           |
| 40 343.5 Tools, Shop & Garage 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               |
| 41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 42 345.5 Power Operated 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               |
| 43 346.5 Communication 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               |
| 44 347.5 Miscellaneous Equipment 675 675 675 675 675 675 675 675 675 675   |           |                             | . 0               | _       | 0       | U       | 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 0 0 0 0 0  |           |                             | •                 |         |         |         | •       |         |         |         |         |         | •       | -       | •       | 0               |
| 46 TOTAL 166,409 166,494 166,607 169,612 169,784 169,920 172,847 172,951 173,044 176,003 176,093 176,179 179,079 171,925   |           |                             | 675               | 675     | 675     |         | 675     | 675     |         |         |         |         |         |         |         | 675             |
|  | 45 348.5  | Other Tangible Plant        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 47 Subtotal Land & Land Rights 8.208 8.208 8.208 8.208 8.208 8.208 8.208 8.208 8.208 8.208 8.208 8.208 8.208   | 46 TO     | TAL.                        | 166,409           | 166,494 | 166,607 | 169,612 | 169,784 | 169,920 | 172,847 | 172,951 | 173,044 | 176,003 | 176,093 | 176,179 | 179,079 | 171,925         |
|  | 47        | Subtotal Land & Land Rights | 8.208             | 8 208   | 8.208   | 8.208   | 8.208   | 8.208   | 8.208   | 8.208   | 8.208   | 8,208   | 8.208   | 8.208   | 8,208   | 8,208           |

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Palm Port

Docket No. 060368-WS

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

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

Florida Public Service Commission

Schedule:

A-6

Page: 1 of 5

Robert M. Griffin

|          |                | (1)  | (2)<br>Historica | (3)<br>I Base Ye | (4)<br>ear 2005 | (5)<br>Interme | (6)<br>ediate Yea | (7)<br>ir 2006 | (8)<br>Projecte | (9)<br>d Rate Ye | (10)<br>a <b>r 2007</b> |
|----------|----------------|--|------------------|------------------|-----------------|----------------|-------------------|----------------|-----------------|------------------|-------------------------|
| Line     | Acct           |  | Adjusted         |                  | ed & Useful     | Adjusted       |                   | ed & Useful    | Adjusted        |                  | ed & Useful             |
| No.      | No.            | Account Name                               | Balance          | %                | Adjusted        | Balance        | %                 | Amount         | Balance         | %                | Amount                  |
| 1        |                | GIBLE PLANT                                | •                | 0.0004           |                 |                | 0.000/            |                |                 | 0.000/           | •                       |
| 2        | 351.1          | Organization                               | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 3        | 352.1          | Franchises                                 | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%<br>0.00%   | 0                       |
| 4        | 389.1          | Other Plant & Misc. Equipment              | U                | 0.00%            | 0               | 0              | 0.00%             | 0              | U               | 0.00%            | 0                       |
| 5<br>6   | 353.2          | CTION PLANT Land & Land Rights             | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 7        | 354.2          | Structures & Improvements                  | 6,822            | 0.00%            | ő               | 12,938         | 0.00%             | ŏ              | 79,275          | 0.00%            | 0                       |
| 8        | 355.2          | Power Generation Equipment                 | 0,022            | 0.00%            | o l             | 0              | 0.00%             | ő              | 0               | 0.00%            | Ö                       |
| 9        | 360.2          | Collection Sewers - Force                  | 686              | 0.00%            | ō               | 1,519          | 0.00%             | ō              | 1,519           | 0.00%            | Ō                       |
| 10       | 361.2          | Collection Sewers - Gravity                | 45,104           | 0.00%            | 0               | 45,104         | 0.00%             | 0              | 48,803          | 0.00%            | 0                       |
| 11       | 362.2          | Special Collecting Structures              | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 12       | 363.2          | Services to Customers                      | 5,938            | 0.00%            | 0               | 5,938          | 0.00%             | 0              | 7,207           | 0.00%            | 0                       |
| 13       | 364.2          | Flow Measuring Devices                     | 4,712            | 0.00%            | 0               | 4,712          | 0.00%             | 0              | 4,712           | 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                            | 3,382            | 0.00%            | 0               | 3,382          | 0.00%             | 0              | 3,382           | 0.00%            | 0                       |
| 21       | 371.3          | Pumping Equipment                          | 31,777           | 0.00%            | 0               | 31,271         | 0.00%             | 0              | 23,316          | 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 Land & Land Rights | 10,023           | 0.00%            | 0               | 10,023         | 0.00%             | 0              | 10,023          | 0.00%            | 0                       |
| 25       | 354.4          | Structures & Improvements                  | 10,023           | 0.00%            | 0               | 10,023         | 0.00%             | 0              | 423             | 0.00%            | 0                       |
| 26       | 355.4          | Power Generation Equipment                 | 0                | 0.00%            | 0               | Ö              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 27       | 380.4          | Treatment & Disposal Equipment             | 175,507          | 0.00%            | 0               | 175,507        | 0.00%             | 0              | 175,507         | 0.00%            | 0                       |
| 28       | 381.4          | Plant Sewers                               | 0                | 0.00%            | ŏ               | 0              | 0.00%             | Õ              | 0               | 0.00%            | 0                       |
| 29       | 382.4          | Outfall Sewer Lines                        | Ö                | 0.00%            | ŏ               | ŏ              | 0.00%             | ő              | ĺ               | 0.00%            | 0                       |
| 30       | 389.4          | Other Plant & Misc. Equipment              | 1,313            | 0.00%            | 0               | 2,438          | 0.00%             | 0              | 2,438           | 0.00%            | 0                       |
| 31       | RECLA          | IMED WATER TREATMENT PLANT                 |                  |                  |                 | ,              |                   | _              | _,              |                  |                         |
| 32       | 353.5          | Land & Land Rights                         | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 33       | 354.5          | Structures & Improvements                  | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 34       | 355.5          | Power Generation Equipment                 | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 35       | 371.5          | Pumping Equipment                          | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 36       | 374.5          | Reuse Distribution Reservoirs              | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 37       | 380.5          | Treatment & Disposal Equipment             | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 38       | 381.5          | Plant Sewers                               | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 39       | 389.5          | Other Plant & Misc. Equipment              | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 40<br>41 | 352.6          | IMED WATER DISTRIBUTION PLANT              | 0                | 0.000/           | 0               | ,              | 0.000             | ^              | _               | 0.000/           |                         |
| 42       | 353.6          | Franchises<br>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%<br>0.00%    | 0              | 0               | 0.00%<br>0.00%   | 0                       |
| 44       | 355.6          | Power Generation Equipment                 | 0                | 0.00%            | 0               | ĺ              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 45       | 366.6          | Reuse Services                             | 0                | 0.00%            | ő               | Ö              | 0.00%             | 0              | ő               | 0.00%            | 0                       |
| 46       | 367.6          | Reuse Meters & Meter Installations         | Ö                | 0.00%            | ő               | ŏ              | 0.00%             | ő              | ŏ               | 0.00%            | 0                       |
| 47       | 371.6          | Pumping Equipment                          | Ö                | 0.00%            | Ō               | Ö              | 0.00%             | Ö              | 0               | 0.00%            | Ö                       |
| 48       | 375.6          | Reuse Transmission & Distr. Sys.           | 0                | 0.00%            | 0               | 0              | 0.00%             | Ō              | Ō               | 0.00%            | ō                       |
| 49       | 389.6          | Other Plant & Misc. Equipment              | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 50       | GENEF          | RAL PLANT                                  |                  |                  |                 |                |                   |                |                 |                  |                         |
| 51       | 353.7          | Land & Land Rights                         | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 52       | 354.7          | Structures & Improvements                  | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 53       | 390.7          | Office Furniture & Equipment               | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 54       | 390.71         | Computer Equipment                         | 233              | 0.00%            | 0               | 1,797          | 0.00%             | 0              | 5,083           | 0.00%            | 0                       |
| 55       | 391.7          | Transportation Equipment                   | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 56       | 392.7          | Stores Equipment                           | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 57       | 393.7          | Tools, Shop & Garage Equipment             | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 58       | 394.7          | Laboratory Equipment                       | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 59       | 395.7          | Power Operated Equipment                   | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 60<br>61 | 396.7<br>397.7 | Communication Equipment                    | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 61<br>62 | 397.7          | Miscellaneous Equipment                    | 675              | 0.00%            | 0               | 675            | 0.00%             | 0              | 675             | 0.00%            | 0                       |
| 02       | J90.1          | Other Tangible Plant                       | 0                | 0.00%            | 0               | 0              | 0.00%             | 0              | 0               | 0.00%            | 0                       |
| 63       | тот            | AL   | 286,172          |                  | 0               | 295,304        | ,                 | 0              | 362,363         |                  | 0                       |
| 64       | Total          | Land and Land Rights                       | 10.022           |                  | 0               | 10,023         | •                 | 0              | 10.000          | •                |                         |
| 07       | · Otal         | Land and Land (Ngrita                      | 10,023           |                  |                 | 10,023         | :                 |                | 10,023          |                  | 0                       |

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Palm Port
Cocket No. 060368-WS
Test Year Ending 12/31/05
Historical [ X ] Projected [ ] Expla

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

Florida Public Service Commission

| Fig. 2012   Control Name   Control   | Page Year  120710104  12071014  120710104  12071014  120710104  1207104  120710104  120710104  120710104  120710104  120710104  1207104  120710104  120710104  120710104  120710104  120710104  120710 |     |          | Average Average O O O O O O O O O O O O O O O O O O O |
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| 384.2 Flow Massuring Discovered State of the Carlotter State of the  |  |     |          |   |
| 855.25 Flow Massaring Institutions   |  |     |          |   |
| 383.2. Other Plant & Mic. Equipment 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |  |     | , 550000 | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,               |
| 25.3. Land & Land Rights 25. Shoutcher & Rights 25. Indeed, the Mark Rights 25. Shoutcher & Rights 25. Land & Land Rights 25. Land & Land Rights 25. Shoutcher & Rights 26. Shoutcher & Rights 27. Shoutcher & Righ |  |     |          |   |
| 34.3. Structures & Improvements 35.4.3. Structures & Improvements 37.5. The Purposit Section Provides of the P |  |     |          | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,               |
| Providence at Improvements Providence and Security and Security and Security Security and Security Security Market Equipment Provider Security Secu |  |     |          |   |
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| Structures & Improvements  Power Generation Equipment  Part Severs  MED WATER DISTRIBUTION PLANT  Fractises  Fractises  Fractises Structures & Improvements  Power Generation Equipment  Rease Services  Power Operated Equipment  Transportation Eq |  |     |          |   |
| Power Generation Equipment         0 </td <td></td> <td></td> <td></td> <td>00000</td>   |  |     |          | 00000   |
| Pumping Equipment  Plant Spares  Shouthure & Use Description  Plant Spares  Shouthure & Light District Couplement  Plant Spares  Shouthure & Light District Couplement  Power Garden Equipment  AL PLANT  AL PLANT  AL PLANT  Computer & Light District  Shouthure & Light District  Computer Equipment  Tools, Shop & Garage Equipment  T |  |     |          | 0000  |
| Reuse Distribution Reservoirs         Probability of Reuse Possibility of Reuse Po                                 |  | 0 0 |          | 000   |
| Treatment & Disposal Equipment MED WATER DISTRIBUTION PLANT MED WATER DISTRIBUTION PLANT Franchises Gode Flank Misc. Equipment MED water Standing of the control of the con |  | 0 0 |          | 000   |
| Part Sewers  MED WATER DISTRIBUTION PLANT  Franchises  MED Water Strike Equipment  Franchises  Franchises  Franchises  Franchises  Franchises Improvements  Franchises & Meter installations  Franchise & Meter installation |  | 0 0 |          | ، ٥   |
| Other Plant & Sylvast         Other Plant & Misc. Equipment         Other & Misc. Equipment  |  | 0 0 |          | •   |
| MED Water Flag Uniforment         Other Plant & what. Equipment         Other & what. Equipment  |  | 0 0 |          | 0   |
| Factories   Fact   |  |     |          |   |
| Fand Rights      |  | 0 0 |          | 0   |
| Structures & Improvements  Power Generation Equipment  Rease Services & Meter Installations  Rease Services &  |  | 0   |          | 0   |
| Substitutes & Improvements         Organization State in the continuing of the continuing State in the continuing Stat                                 |  |     |          | 0   |
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| Reuse Meters & Meter Installations         0   |  | , c |          | 0   |
| Pumpring Equipment (   |  |     |          | 0   |
| Revise Transmission & Distr. Sys.         0  |  |     |          | 0   |
| Other Plant & Misc. Equipment         0  |  |     |          | 0   |
| All PLANT Land Rights  Land Rights  Chicarter Surprovements  Office Furniture & Equipment  Computer Equipment  Computer Equipment  Transportation Equipment  Tools, Shop & Garge Equipment  Power Operated Equipment  Operated Equ |  | >   |          | •   |
| Land Rights         0 <th< td=""><td></td><td>•</td><td></td><td>_</td></th<>  |  | •   |          | _   |
| Structures & Improvements         0 <td></td> <td>· ·</td> <td></td> <td></td>   |  | · · |          |   |
| Office Funding & Equipment         0 </td <td></td> <td>0</td> <td></td> <td>&gt; 0</td>   |  | 0   |          | > 0   |
| Computer Equipment Transportation Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Tools Communication Equipment Tools Shop Equipment Tools Shop & Garage Equipment Tools Shop Equipment Tools Shop & Garage Equipment Tools Shop Equipment Tools Shop & Garage Equipment Tools Shop Both Tools | hent 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0 0 |          | > <   |
| Transportation Equipment         0 <td>Forting 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td> <td>0</td> <td></td> <td><b>-</b> (</td>   | Forting 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 0   |          | <b>-</b> (  |
| Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |  |     |          | ۰ د   |
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| Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |  |     |          | 0 (   |
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| Curci atigne man   |  |     |          | ļ   |
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|  |  |     |          | ,   |

#### Florida Public Service Commission

Palm Port Docket No. 060368-WS

Schedule: A-6 Page: 3 of 5

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

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.

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| ne Acct        | (1)                                | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)         | (8)     | (9)     | (10)    | (11)    | (12)    | (13)    | (14)       | (15)<br>Averag |
|----------------|------------------------------------|-------------------|---------|---------|---------|---------|-------------|---------|---------|---------|---------|---------|---------|------------|----------------|
| o. No.         | Account Name                       | 12/31/04          | Jan     | Feb     | Mar     | Apr     | May         | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec        | Balanc         |
|                | SIBLE PLANT                        |                   |         | -       |         |         |             |         |         |         |         | •       |         | _          |                |
| 351.1          | Organization                       | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 352.1          | Franchises                         | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 389.1          | Other Plant & Misc. Equipment      | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
|                | CTION PLANT                        |                   |         |         |         |         |             |         | _       | _       |         |         | •       |            |                |
| 353.2          | Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0       | 0           | .0      | 0       | 0       | 0       | 0       | 0       | 0          | 6.8            |
| 354.2          | Structures & Improvements          | 6,822             | 6,822   | 6,822   | 6,822   | 6.822   | 6,822       | 6,822   | 6,822   | 6,822   | 6,822   | 6,822   | 6,822   | 6,822<br>0 | о,             |
| 355.2          | Power Generation Equipment         | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |            |                |
| 360.2          | Collection Sewers - Force          | 617               | 617     | 617     | 617     | 617     | 617         | 617     | 617     | 617     | 617     | 617     | 617     | 1,519      |                |
| 361.2          | Collection Sewers - Gravity        | 45,104            | 45,104  | 45,104  | 45,104  | 45,104  | 45,104      | 45,104  | 45,104  | 45,104  | 45,104  | 45,104  | 45,104  | 45,104     | 45,            |
| 1 362.2        | Special Collecting Structures      | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          | _              |
| 2 363.2        | Services to Customers              | 5,938             | 5,938   | 5,938   | 5,938   | 5.938   | 5,938       | 5,938   | 5,938   | 5,938   | 5,938   | 5,938   | 5,938   | 5,938      | 5              |
| 364.2          | Flow Measuring Devices             | 4,712             | 4,712   | 4,712   | 4,712   | 4,712   | 4,712       | 4,712   | 4,712   | 4,712   | 4,712   | 4.712   | 4,712   | 4,712      | 4              |
| 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          |                |
|                | M PUMPING PLANT                    |                   |         |         |         |         |             |         |         |         |         |         |         |            |                |
| 353.3          | Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 354.3<br>355.3 | 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                    | 3,382             | 3,382   | 3,382   | 3,382   | 3,382   | 3,382       | 3.382   | 3,382   | 3,382   | 3,382   | 3,382   | 3.382   | 3,382      | ;              |
| 371.3          | Pumping Equipment                  | 31,565            | 31,565  | 31,565  | 31,565  | 31,565  | 31,565      | 31,565  | 31,829  | 31,829  | 32,123  | 32,123  | 32,123  | 32,123     | 3              |
| 389.3          | Other Plant & Misc. Equipment      | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| TREAT          | MENT AND DISPOSAL PLANT            |                   |         |         |         |         |             |         |         |         |         |         |         |            |                |
| 353.4          | Land & Land Rights                 | 10,023            | 10,023  | 10,023  | 10,023  | 10,023  | 10,023      | 10,023  | 10,023  | 10,023  | 10,023  | 10,023  | 10,023  | 10.023     | 11             |
| 354.4          | Structures & Improvements          | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 355.4          | Power Generation Equipment         | Ō                 | Ô       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 380.4          | Treatment & Disposal Equipment     | 175,507           | 175,507 | 175,507 | 175,507 | 175,507 | 175,507     | 175,507 | 175,507 | 175,507 | 175,507 | 175,507 | 175,507 | 175,507    | 17             |
| 381.4          | Plant Sewers                       | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | . 0     | 0       | 0       | 0          |                |
| 382.4          | Outfall Sewer Lines                | ő                 | ň       | Ô       | ŏ       | Ö       | ŏ           | ō       | ō       | ō       | Ō       | 0       | 0       | 0          |                |
| 389.4          | Other Plant & Misc. Equipment      | Ô                 | 0       | 0       | ŏ       | ő       | ŏ           | 2,438   | 2,438   | 2,438   | 2,438   | 2,438   | 2,438   | 2,438      |                |
|                | MED WATER TREATMENT PLANT          | Ü                 | Ū       | •       | •       | •       | •           | 2,100   | 2,400   | 2,100   | 2,100   |         | _,      |            |                |
| 353.5          | Land & Land Rights                 | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 354.5          | Structures & Improvements          | 0                 | o<br>o  | 0       | ŏ       | ő       | 0           | ő       | ő       | 0       | Ô       | ů.      | 0       | ō          |                |
| 355.5          | Power Generation Equipment         | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | o o     | o<br>o  | 0       | Ô       | ō          |                |
| 371.5          |                                    | 0                 | 0       | . 0     | 0       | 0       | 0           | 0       | 0       | 0       | ő       | 0       | 0       | ñ          |                |
|                | Pumping Equipment                  | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | Õ          |                |
| 374.5          | Reuse Distribution Reservoirs      | 0                 | •       | •       | •       | -       |             | •       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 380.5          | Treatment & Disposal Equipment     | U                 | 0       | 0       | 0       | 0       | 0 -         | 0       | -       | •       | •       | 0       | 0       | ő          |                |
| 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       | U       | U       | U       | U       | U          |                |
|                | MED WATER DISTRIBUTION PLANT       |                   |         | _       |         |         | _           | _       |         |         |         |         | 0       | 0          |                |
| 352.6          | Franchises                         | 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       | •          |                |
| 354.6          | Structures & Improvements          | 0                 | 0       | 0       | 0       | 0       | 0           | Ō       | 0       | 0       | . 0     | 0       | 0       | 0          |                |
| 355.6<br>366.6 | 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 | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 371.6<br>375.6 | Pumping Equipment                  | 0                 | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 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          |                |
| GENER<br>353.7 | AL 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       | 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                 | Ô       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 114     | 750     | 947     | 1,218      |                |
| 391.7          | Transportation Equipment           | Ō                 | Ō       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 392.7          | Stores Equipment                   | ō                 | ō       | ŏ       | ō       | 0       | 0           | O       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 393.7          | Tools, Shop & Garage Equipment     | ő                 | Ö       | ő       | ō       | Õ       | ō           | ō       | 0       | 0       | 0       | 0       | 0       | 0          |                |
| 394.7          | Laboratory Equipment               | Õ                 | o o     | ő       | ő       | ő       | Ö           | ŏ       | ō       | ō       | Ō       | 0       | 0       | 0          |                |
| 395.7          | Power Operated Equipment           | 0                 | ő       | 0       | ő       | ő       | ő           | ŏ       | ō       | 0       | 0       | 0       | 0       | 0          |                |
| 396.7          | Communication Equipment            | 0                 | n       | ő       | ŏ       | 0       | ő           | o o     | ő       | ő       | ō       | Ō       | ō       | Ō          |                |
| 397.7          | Miscellaneous Equipment            | 675               | 675     | 675     | 675     | 675     | 675         | 675     | 675     | 675     | 675     | 675     | 675     | 675        |                |
| 398.7          | Other Tangible Plant               | 0                 | 0/3     | 0/3     | 0/3     | 0/3     | 0/3         | 0/3     | 0,0     | 0       | 0       | 0       | 0       | 0          |                |
| 000.1          | Color rungible riant               | U                 | U       | 3       | 3       | J       | J           | J       | Ū       | Ü       | ·       |         | -       | _          |                |
| TOT            | AL.                                | 284,345           | 284,345 | 284,345 | 284,345 | 284,345 | 284,345     | 286,783 | 287,047 | 287,047 | 287,455 | 288,091 | 288,288 | 289,461    | 28             |
|                |                                    |                   |         |         |         |         | <del></del> |         |         |         |         |         |         |            |                |
| 101            | Subtotal Land & Land Rights        | 10,023            | 10.023  | 10.023  | 10.023  | 10.023  | 10.023      | 10.023  | 10,023  | 10.023  | 10.023  | 10.023  | 10,023  | 10,023     | 1              |

Test Year Average balance Palm Port

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

Schedule:

Page: 4 of 5
Preparer: Robert M. Griffin

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

| Line 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   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | 0               |
| 3 352.1<br>4 389.1   | Franchises   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | 0               |
|                      | Other Plant & Misc. Equipment<br>ECTION PLANT  | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | 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  | 6,822             | 6,822    | 6,822   | 6,822   | 6,822      | 6,822   | 7,596   | 7,596      | 7,596   | 8,370   | 8,370   | 8,370   | 79,370  | 12,938          |
| 8 355.2              | Power Generation Equipment   | 0,022             | 0,022    | 0,022   | 0.022   | 0,622      | 0,022   | 7,590   | 7,390      | 7,350   | 0,570   | 0,370   | 0,5,0   | 0,5,6   | 12,000          |
| 9 360.2              | Collection Sewers - Force  | 1,519             | 1.519    | 1,519   | 1,519   | 1,519      | 1,519   | 1,519   | 1,519      | 1,519   | 1.519   | 1,519   | 1.519   | 1,519   | 1,519           |
| 10 361.2             | Collection Sewers - Gravity  | 45,104            | 45,104   | 45,104  | 45,104  | 45,104     | 45,104  | 45,104  | 45,104     | 45,104  | 45,104  | 45,104  | 45,104  | 45,104  | 45,104          |
| 11 362.2             | Special Collecting Structures  | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | C               |
| 12 363.2             | Services to Customers  | 5,938             | 5,938    | 5,938   | 5,938   | 5,938      | 5,938   | 5,938   | 5,938      | 5,938   | 5,938   | 5,938   | 5,938   | 5,938   | 5,938           |
| 13 364.2             | Flow Measuring Devices   | 4,712             | 4,712    | 4,712   | 4,712   | 4,712      | 4,712   | 4,712   | 4,712      | 4,712   | 4,712   | 4,712   | 4,712   | 4,712   | 4,712           |
| 14 365.2             | Flow Measuring Installations   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | C               |
| 15 389.2<br>16 SYSTE | Other Plant & Misc. Equipment  | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | .0         | 0       | 0       | 0       | 0       | 0       | 0               |
| 17 353.3             | M PUMPING PLANT  | 0                 |          |         |         | _          |         |         | _          |         |         |         |         | •       |                 |
| 18 354. <b>3</b>     | Land & Land Rights 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  | 3,382             | 3,382    | 3,382   | 3,382   | 0<br>3,382 | 3,382   | 3.382   | 0<br>3.382 | 3,382   | 3,382   | 3,382   | 3,382   | 3,382   | 3,382           |
| 21 371,3             | Pumping Equipment  | 32,123            | 32,123   | 32,123  | 32,123  | 32,123     | 32,123  | 31,897  | 31,897     | 31,670  | 31,670  | 31,670  | 31,670  | 23,316  | 31,271          |
| 22 389.3             | Other Plant & Misc. Equipment  | 02,120            | 02,120   | 0       | 0       | 0          | 02,120  | 0       | 0          | 0       | 0,0,0   | 0,0,0   | 0       | 20,0.0  | 0.,0.7          |
|                      | MENT AND DISPOSAL PLANT  | ·                 | Ü        | •       | ·       | v          | Ü       | v       | ŭ          | Ů       | Ŭ       | J       | ·       | ·       |                 |
| 24 353.4             | Land & Land Rights .   | 10,023            | 10,023   | 10,023  | 10,023  | 10,023     | 10,023  | 10,023  | 10,023     | 10,023  | 10,023  | 10,023  | 10,023  | 10,023  | 10,023          |
| 25 354.4             | Structures & Improvements  | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | C               |
| 26 355.4             | Power Generation Equipment   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 27 380.4             | Treatment & Disposal Equipment   | 175,507           | 175,507  | 175,507 | 175,507 | 175,507    | 175,507 | 175,507 | 175,507    | 175,507 | 175,507 | 175,507 | 175,507 | 175,507 | 175,507         |
| 28 381.4             | Plant Sewers   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | C               |
| 29 382,4             | Outfall Sewer Lines  | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 30 389.4             | Other Plant & Misc. Equipment  | 2,438             | 2,438    | 2,438   | 2,438   | 2,438      | 2,438   | 2,438   | 2,438      | 2,438   | 2,438   | 2,438   | 2,438   | 2,438   | 2,438           |
|                      | IMED WATER TREATMENT PLANT   |                   |          | _       |         | _          |         | _       |            |         | _       |         |         | •       | 0               |
| 32 353.5<br>33 354.5 | Land & Land Rights Structures & Improvements   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | 0               |
| 34 355.5             | Power Generation Equipment   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | . 0     |                 |
| 35 371.5             | Pumping Equipment  | 0                 | ő        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | ŏ       | . 0     | ,               |
| 36 374.5             | Reuse Distribution Reservoirs  | 0                 | 0        | ő       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | ő       | 0       | č               |
| 37 380.5             | Treatment & Disposal Equipment   | Õ                 | 0        | ň       | 0       | ň          | ō       | ő       | ň          | ŏ       | ŏ       | ő       | ő       | ŏ       | Č               |
| 38 381.5             | Plant Sewers   | ő                 | ŏ        | ŏ       | ő       | ŏ          | ő       | ŏ       | ŏ          | ŏ       | ŏ       | ŏ       | ŏ       | ō       | Č               |
| 39 389.5             | Other Plant & Misc. Equipment  | 0                 | Ô        | Ö       | Ö       | ō          | Ö       | Ō       | ō          | 0       | ō       | ō       | 0       | 0       | (               |
| 40 RECLA             | IMED WATER DISTRIBUTION PLANT  |                   |          |         |         |            |         |         |            |         |         |         |         |         |                 |
| 41 352.6             | Franchises   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | C               |
| 42 353.6             | Land & Land Rights   | 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       | (               |
| 44 355.6             | Power Generation Equipment   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 45 366.6<br>46 367.6 | Reuse Services   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | ,               |
| 47 371.6             | Reuse Meters & Meter Installations  Pumping Equipment  | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       |                 |
| 48 375.6             | Reuse Transmission & Distr. Sys.   | 0                 | 0        | 0       | ő       | 0          | 0       | 0       | . 0        | 0       | 0       | 0       | 0       | 0       | ,               |
| 49 389.6             | Other Plant & Misc. Equipment  | 0                 | 0        | ŏ       | ő       | ő          | 0       | 0       | 0          | ő       | 0       | 0       | ő       | ő       | č               |
|                      | RAL PLANT  | •                 | v        | •       | ·       | v          | •       | ·       | •          | v       | ŭ       | Ü       | ·       | •       | `               |
| 51 353.7             | Land & Land Rights   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 52 354.7             | Structures & Improvements  | ō                 | ō        | ő       | o       | ō          | ō       | ŏ       | ő          | ō       | ō       | ō       | ō       | ō       | (               |
| 53 390.7             | Office Furniture & Equipment   | o                 | o        | 0       | 0       | Ó          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 54 390.71            | Computer Equipment   | 1,218             | 1,218    | 1,218   | 1,324   | 1,324      | 1,757   | 1,834   | 1,834      | 1,834   | 1,834   | 1,834   | 1,834   | 4,290   | 1,797           |
| 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       | 0          | 0       | . 0     | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 57 393.7             | Tools, Shop & Garage Equipment   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 58 394.7<br>59 395.7 | Laboratory Equipment   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       |                 |
| 59 395.7<br>60 396.7 | Power Operated Equipment   | 0                 | 0        | 0       | 0       | 0          | 0       | 0       | 0          | 0       | 0       | 0       | 0       | 0       | (               |
| 61 397.7             | Communication Equipment Miscellaneous Equipment  | 675               | 0<br>675 | 675     | 675     | 675        | 675     | 675     | 675        | 675     | 675     | 675     | 675     | 675     | 675             |
| 62 398.7             | Other Tangible Plant   | 0                 | 0        | 0/3     | 0,5     | 0/3        | 0/0     | 0/3     | 0/3        | 0/3     | 0/3     | 0/3     | 0/3     | 6/3     | 075             |
| -5 500.7             | a a construction of the control of t | v                 | J        | 3       | J       | 5          | 3       | 3       | 3          | J       | 3       | 3       | J       | •       |                 |
| 63 TOT               | AL   | 289,461           | 289,461  | 289,461 | 289,567 | 289,567    | 290,000 | 290,625 | 290,625    | 290,398 | 291,172 | 291,172 | 291,172 | 356,274 | 295,304         |
| 64                   | Subtotal Land & Land Rights  | 10,023            | 10,023   | 10,023  | 10,023  | 10,023     | 10.023  | 10.023  | 10.023     | 10.023  | 10.023  | 10,023  | 10.023  | 10.023  | 10.023          |
|                      | Sector Land & Cano Mg/15   | 10,023            | 10,023   | 10,020  | 10.023  | 10,023     | 10,023  | 10,023  | 10,023     | 10,020  | 10,023  | 10,023  | 10,023  | 10,023  | 10.020          |

Florida Public Service Commission

Palm Port Docket No. 060368-WS Schedule: A-6 Page: 5 of 5

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

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.

party from the first of the party of the control of

| March   Marc   | (1)                                  | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)         | (9)     | (10)    | (11)    | (12)    | (13)    | (14)    | (15)<br>Average |
|--|--------------------------------------|-------------------|---------|---------|---------|---------|---------|-------------|---------|---------|---------|---------|---------|---------|-----------------|
| 1.0 Separate   0   | No. Account Name                     |                   | Jan     | Feb     | Mar     | Apr     | May     | Jun         | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Balance         |
| Final Aller Register   0   | INTANGIBLE PLANT                     | •                 |         |         |         |         |         |             |         |         | •       | 0       | 0       |         |                 |
| 1. Ober Park & More, Equipment   0   0   0   0   0   0   0   0   0   |                                      | -                 |         | _       | -       |         |         | -           |         |         |         | -       |         |         |                 |
| LILECTION PLANT  2. SINCHARD STATES  79.370  7 |                                      |                   |         | -       | -       |         |         | -           |         |         | -       |         |         | -       |                 |
| 22   |                                      | U                 | U       | U       | U       | v       | U       | U           | Ü       | U       | U       | v       | 0       | •       |                 |
| 22 STANLAMER A IMPROVEMENTS   79,370    |                                      | n                 | 0       | 0       | 0       | n       | 0       | 0           | n ·     | 0       | 0       | 0       | 0       | 0       |                 |
| 22   Power Generation Equipment   0  |                                      | •                 |         | •       |         | -       | •       |             | -       |         |         |         |         |         | 79.2            |
| 22 Collection Sewers - Forice  |                                      |                   |         |         |         |         |         |             |         |         |         |         |         | 0       |                 |
| 2. Collection Sewers - Gravity   |                                      | 1.519             | 1.519   | 1.519   | 1.519   | 1.519   | 1.519   | 1.519       | 1,519   | 1,519   | 1,519   | 1,519   | 1,519   | 1,519   | 1,8             |
| 22   Special Callecting Structures   0   0   0   0   0   0   0   0   0   |                                      |                   |         |         |         |         |         |             |         |         |         | 51,662  | 51,662  |         | 48.             |
| 2. Flow Measuring Devices  |                                      |                   |         |         |         |         |         |             |         |         | 0       | 0       | 0       | 0       |                 |
| 2. Piew Measuring Insulations 2. Clone-Pient Mice. Equipment 3. Clone-Pient Mice. Equipment 3. Clone-Pient Mice. Equipment 3. Clone-Pient Mice. Equipment 3. Display Service Mice. Servi | 363.2 Services to Customers          | 5,938             | 5,938   | 5.938   | 6,688   | 6,688   | 6,688   | 7,438       | 7,438   | 7,438   | 8,188   | 8,188   |         |         | 7,              |
| 2  | 364.2 Flow Measuring Devices         | 4,712             | 4,712   | 4,712   | 4,712   | 4,712   | 4,712   | 4,712       | 4,712   | 4,712   |         |         |         |         | 4,              |
| STEM PLAPHOL PLANT 3.3 Environments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 365.2 Flow Measuring Installations   | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       |         |         |                 |
| 33   Index   1.5   Structures    | 389.2 Other Plant & Misc. Equipment  | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 3. Structures & Improvements   | SYSTEM PUMPING PLANT                 |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 33   Power Generation Equipment   0  |                                      | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | _       | -       |         | -       | -       | -       |                 |
| 3   Receiving Metric   3,382   |                                      | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       |         | -       | _       |                 |
| 33 Pumping Equipment 23,316 23 |                                      | -                 | -       | -       | -       | -       |         |             |         | -       | •       | •       | •       |         | _               |
| 13   Other Plant & Misc. Equipment   |                                      |                   |         |         |         |         |         |             |         |         |         |         |         |         | 3.              |
| ATMENT AND DISPOSAL PLANT  4 and & Land Rights  5 0 0 0 0 250 250 500 500 500 750 750 750 750 10.023  5 Indicates & Improvements  6 0 0 0 250 250 500 500 500 500 750 750 750 750 10.000  6 Indicates & Improvements  7 Indicates & Improvements  8 Indicates & Improvements  9 Indicates & Indicates  |                                      |                   |         |         |         |         |         |             |         |         |         |         |         |         | 23              |
| 14   |                                      | 0                 | . 0     | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| A Stuckure & Improvements  |                                      |                   |         |         |         |         |         |             |         |         |         |         |         | 40.000  | 40              |
| A Power Generation Equipment   |                                      |                   |         |         |         |         |         |             |         |         |         |         |         |         | 10              |
| Manual Composition   175,507   175   |                                      |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| A Plant Sewers   |                                      | •                 |         |         | -       |         |         |             | -       |         |         | •       | •       |         | 175             |
| A  |                                      |                   |         |         |         |         |         |             |         |         |         |         |         |         | 170             |
| A Direct Plant & Mice, Equipment   2,438   2   |                                      |                   | -       | •       |         | -       |         | •           |         |         | •       | •       | _       |         |                 |
| Color   Colo   |                                      | •                 |         |         |         |         |         |             |         |         | •       |         | -       | •       | 2               |
| 1.5   Land & Land Rights   0   0   0   0   0   0   0   0   0   |                                      | 2,438             | 2,438   | 2,438   | 2,438   | 2,438   | 2,438   | 2,438       | 2,438   | 2,438   | 2,438   | 2,430   | 2,436   | 2,430   | -               |
| Second Content   |                                      |                   | •       |         | ^       |         |         | •           | 0       | 0       | ۸       | 0       | 0       | 0       |                 |
| 1.5   Power Generation Equipment   0   0   0   0   0   0   0   0   0   |                                      | U                 |         | _       | -       | -       |         | _           |         | -       | -       |         | 0       | ő       |                 |
| 1.5   Pumping Equipment   1.5   Pumping Eq   |                                      | 0                 | -       | -       | -       |         |         | _           |         | -       | •       |         | •       | ŏ       |                 |
| .5 Reuse Distribution Reservoirs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |                                      |                   |         |         | -       | •       | -       | -           | -       | 0       | 0       | -       |         | ă       |                 |
| 1.5   Treatment & Disposal Equipment   0   |                                      | •                 | •       | •       | U       | _       | -       | •           | •       | 0       | 0       | _       | ň       | ŏ       |                 |
| 15   Plant Sewers   0   0   0   0   0   0   0   0   0  |                                      | 0                 | •       | •       | •       | -       | -       | •           |         |         | -       | •       | 0       | ŏ       |                 |
| 1.5   Communication    |                                      | 0                 | -       | _       | -       | -       | -       | -           | -       | ·       | •       |         | -       | ō       |                 |
| Structures   Str   |                                      | · ·               | -       | -       | -       | -       | -       | _           | -       | -       |         | -       | 0       | ŏ       |                 |
| 6. Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |                                      | U                 | v       | U       | •       | v       | Ü       | Ū           | ·       | v       | •       | ·       | •       | •       |                 |
| Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |                                      | n                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 10   10   10   10   10   10   10   10  |                                      |                   | •       | •       | •       | -       |         | -           | _       | Ö       | ō       | ō       | Ō       | Ö       |                 |
| 1.6   Power Generation Equipment   0   |                                      | •                 | ·       | •       | ñ       | •       | •       |             | 0       | ŏ       | Õ       | ō       | ō       | Ō       |                 |
| Reuse Services   0   0   0   0   0   0   0   0   0   |                                      | ő                 | ŏ       | o .     | ő       | Ö       | Ö       | ŏ           | ő       | ō       | ō       | 0       | 0       | 0       |                 |
| 6.6         Reuse Meters & Meter Installations         0   |                                      | 0                 | •       |         | ő       | -       | _       | ő           | ō       | Õ       | ō       | ō       | Ō       | o       |                 |
| 6.6         Pumping Equipment         0  |                                      | ō                 | Õ       | ō       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |                                      | ō                 | ō       | Ď       | ō       | ō       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| NERAL PLANT  |                                      | ō                 | Ŏ       | ō       | ō       | ō       | ō       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| NERAL PLANT  | 389.6 Other Plant & Misc. Equipment  | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 7. Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | GENERAL PLANT                        |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 77 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 353.7 Land & Land Rights             | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 7.7 Computer Equipment 4.290 4.375 4.488 4.702 4.874 5.010 5.146 5.250 5.343 5.511 5.601 5.687 5.796 7.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 354.7 Structures & Improvements      | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 7. Transportation Equipment 0 0 0 0 0 0 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       |         | U       |                 |
| 7. Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |                                      | 4,290             | 4,375   | 4,488   | 4,702   | 4,874   | 5,010   | 5,146       | 5,250   | 5.343   | 5,511   |         |         | 5,796   | ;               |
| 7. Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |                                      | 0                 |         | 0       | 0       | _       |         | _           |         |         | -       | -       |         | 0       |                 |
| 7. Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |                                      | 0                 | 0       | 0       |         | •       |         | -           | -       | -       | 0       | •       | 0       | 0       |                 |
| 7. Power Operated Equipment 0 0 0 0 0 0 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       |                 |
| Notes Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |                                      | 0                 | 0       | 0       | 0       |         | •       | ·           | Ū       | •       | 0       | •       | 0       | 0       |                 |
| 7. Communicative Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |                                      | 0                 |         | •       | -       | -       |         | -           |         | Ū       |         | •       | •       | 0       |                 |
| .7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |                                      | •                 |         |         | -       |         |         |             | •       | -       | -       |         | -       | •       |                 |
| TOTAL 356,359 356,472 359,816 359,988 360,124 363,390 363,494 363,587 366,885 366,975 367,061 370,300 36   |                                      |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 300,1.4 300,000  | 398.7 Other Tangible Plant           | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 300,1.4 300,000  | TOTAL                                | 250.071           | 256.256 | 250 472 | 250.010 | 350 000 | 260 124 | 363 300     | 363 404 | 263 597 | 366 885 | 366 075 | 367.061 | 370 300 | 36'             |
| Subtotal Land & Land Rights 10,023 10 |                                      |                   |         |         |         |         |         | <del></del> |         |         |         |         |         |         |                 |
|  | Subtotal Land & Land Rights          | 10,023            | 10,023  | 10,023  | 10,023  | 10.023  | 10,023  | 10,023      | 10,023  | 10,023  | 10,023  | 10,023  | 10,023  | 10,023  | 10              |

#### Non-Used and Useful Plant - Summary

Florida Public Service Commission

Palm Port 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 |                     | (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                   | O                    | 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 Port 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 Amer | datory Order |
| 1      | 12/31/92 Balance                       |                                  |              |
|        | 1000                                   |                                  |              |
| •      | 1993                                   |                                  |              |
| 2      | Additions                              |                                  |              |
| 3      | Retirements                            |                                  |              |
| 4<br>5 | Adjustments<br>12/31/93 Balance        |                                  |              |
| 5      | 12/31/93 Balance                       |                                  |              |
|        | 1994                                   |                                  |              |
| 6      | Additions                              |                                  |              |
| 7      | Retirements                            |                                  |              |
| 8      | Adjustments                            |                                  |              |
| 9      | 12/31/94 Balance                       |                                  |              |
|        |  |                                  |              |
|        | 1995                                   |                                  |              |
| 10     | Additions                              |                                  |              |
| 11     | Retirements                            |                                  |              |
| 12     | Adjustments                            |                                  |              |
| 13     | 12/31/95 Balance                       |                                  |              |
|        | 1996                                   |                                  |              |
| 14     | Additions                              |                                  |              |
| 15     | Retirements                            |                                  |              |
|        | Adjustments                            |                                  |              |
| 17     | 12/31/96 Balance                       |                                  |              |
|        | 1997                                   |                                  |              |
| 18     | Additions                              |                                  |              |
|        | Retirements                            |                                  |              |
| 20     | Adjustments                            |                                  |              |
| 21     | 12/31/97 Balance                       |                                  |              |
|        | 4000                                   |                                  |              |
| 22     | 1998                                   |                                  |              |
| 23     | Additions Retirements                  |                                  |              |
| 24     | Adjustments                            |                                  |              |
| 25     | 12/31/98 Balance                       |                                  |              |
| 20     |  |                                  |              |
|        | 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 Port **Docket No. 060368-WS** Projected Test Year Ending 12/31/07 Schedule: A-8 Page: 2 of 2

Preparer: Robert M. Griffin

| Explai   | nation: Schedule A-8 continued            |                               |                |
|----------|---|-------------------------------|----------------|
|          | (1)                                       | (2)                           | (3)            |
|          |   | Water                         | Sewer          |
| Line     |   | Year End                      | Year End       |
| No.      | Description                               | Balance                       | Balance        |
| The b    | alances for this system begin June 30, 20 | 004 in accordance with PSC Am | endatory Order |
|          | 2000                                      |                               |                |
| 30       | Additions                                 |                               |                |
| 31       | Retirements                               |                               |                |
| 32       | Adjustments                               |                               |                |
| 33       | 12/31/00 Balance                          |                               |                |
|          | 2001                                      |                               |                |
| 34       | Additions                                 |                               |                |
| 35       | Retirements                               |                               |                |
| 36       | Adjustments                               | -                             |                |
| 37       | 12/31/01 Balance                          |                               |                |
|          | 2002                                      |                               |                |
| 38       | Additions                                 |                               |                |
| 39       | Retirements                               |                               |                |
| 40       | Adjustments                               |                               |                |
| 41       | 12/31/02 Balance                          |                               |                |
|          | 2003                                      |                               |                |
| 42       | Additions                                 |                               |                |
| 43       | Retirements                               |                               |                |
| 44       | Adjustments                               | 39,454                        | 160,338        |
| 45       | 06/30/04 Amend. Order Balance             | 39,404                        | 100,556        |
|          | 2004                                      | 4.004                         | 7.040          |
| 46       | Additions                                 | 1,661                         | 7,018          |
| 47<br>48 | Retirements                               | 0                             | 0              |
| 49       | Adjustments<br>12/31/04 Balance           | 41,115                        | 167,356        |
| 40       |   | 17,110                        | , . , ,        |
| 50       | 2005<br>Additions                         | 3,346                         | 14,050         |
| 51       | Retirements                               | (11,025)                      | (1,909)        |
| 52       | Adjustments                               | 42                            | 42             |
|          | 12/31/05 Balance                          | 33,477                        | 179,539        |
|          | 2006                                      |                               |                |
| 54       | Additions                                 | 3,633                         | 14,317         |
| 55       | Retirements                               | (5,155)                       | (10,259)       |
| 56       | Adjustments                               | 307                           | 307            |
| 57       | 12/31/06 Balance                          | 32,262                        | 183,904        |
|          | 2007                                      |                               |                |
| 58       | Additions                                 | 4,829                         | 15,714         |
| 59       | Retirements                               | (1,912)                       | (1,480)        |
| 60       | Adjustments                               | 858_                          | 858            |
| 61       | 12/31/07 Balance                          | 36,037                        | 198,997        |
|          |   |                               |                |

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

Palm Port

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

Page: 1 of 5

Preparer: Robert M. Griffin

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

| Line<br>No. | Acct<br>No.    | Account Name                                     | Adjusted |                | ar 2005  | Interme    |                |            |          |                | ar 2007     |
|-------------|----------------|--|----------|----------------|----------|------------|----------------|------------|----------|----------------|-------------|
|             |                | Account Name                                     |          | Non-Used       | & Useful | Adjusted   | Non-Use        | d & Useful | Adjusted | Non-Use        | ed & Useful |
| 1 11        | NITANIO        | Account Ivame                                    | Balance  | %              | Adjusted | Balance    | %              | Amount     | Balance  | %              | Amount      |
| 1 ir        |                | D. 5 D. A. T.                                    |          |                |          |            |                |            |          |                |             |
|             |                | IBLE PLANT                                       | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | . 0      | 0.00%          | 0           |
|             | 301.1          | Organization                                     | 51       | 0.00%          | 0        | 55         | 0.00%          | 0          | 59       | 0.00%          | 0           |
|             | 302.1          | Franchises                                       | 0        |                | ő        | აა<br>0    |                | 0          | 0        |                |             |
|             | 339.1          | Other Plant & Misc. Equipment                    | U        | 0.00%          | ١        | U          | 0.00%          | ٥          | U        | 0.00%          | 0           |
|             | _              | E OF SUPPLY & PUMPING PLANT                      | ^        | 0.000/         | <u> </u> | ^          | 0.000/         | _          |          | 0.000/         |             |
|             | 303.2          | Land & Land Rights                               | 0        | 0.00%<br>0.00% | 0        | 0          | 0.00%<br>0.00% | 0          | 0        | 0.00%<br>0.00% | 0           |
|             | 304.2          | Structures & Improvements                        | 5,426    |                | 0        | 5,737<br>0 |                | 0          | 5,964    |                | -           |
|             | 305.2          | Collect. & Impound Reservoirs                    | 0        | 0.00%          |          | 0          | 0.00%          | _          | 0        | 0.00%          | 0           |
|             | 306.2          | Lake, River & Other Intakes                      | •        | 0.00%          | 0        | *          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 307.2          | Wells & Springs                                  | 1,676    | 0.00%          | - 1      | 1,783      | 0.00%          | 0          | 1,891    | 0.00%          | 0           |
|             | 308.2          | Infiltration Galleries & Tunnels                 | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 309.2          | Supply Mains                                     | -        | 0.00%          |          | 0          | 0.00%          | -          | 0        | 0.00%          | 0           |
|             | 310.2          | Power Generation Equipment                       | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
| -           | 311.2          | Pumping Equipment                                | 10,127   | 0.00%          | 0        | 10,758     | 0.00%          | 0          | 11,390   | 0.00%          | 0           |
|             | 339.2          | Other Plant & Misc. Equipment                    | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             |                | TREATMENT PLANT                                  | •        | 0.000/         |          | •          | 0.000/         |            |          | 0.000/         | _           |
|             | 303.3          | Land & Land Rights                               | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 304.3          | Structures & Improvements                        | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 311.3          | Pumping Equipment                                | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 320.3          | Water Treatment Equipment                        | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 339.3          | Other Plant & Misc. Equipment                    | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             |                | MISSION & DISTRIBUTION PLANT                     | •        | 0.008/         | _        |            | 0.000/         | _          | •        | 0.000/         | •           |
|             | 303.4          | Land & Land Rights                               | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
| _           | 304.4          | Structures & Improvements                        | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 311.4          | Pumping Equipment                                | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 330.4          | Distr. Reservoirs & Standpipes                   | 20,650   | 0.00%          | 0        | 16,636     | 0.00%          | 0          | 15,544   | 0.00%          | 0           |
|             | 331.4          | Transm. & Distribution Mains                     | (72)     | 0.00%          | 0        | (877)      | 0.00%          | 0          | (1,630)  | 0.00%          | 0           |
|             | 333.4          | Services   | 1,478    | 0.00%          | 0        | 1,560      | 0.00%          | 0          | 1,642    | 0.00%          | 0           |
|             | 334.4          | Meters & Meter Installations                     | 1,733    | 0.00%          | 0        | (1,408)    | 0.00%          | 0          | (1,680)  | 0.00%          | 0           |
|             | 335.4          | Hydrants   | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 336.4          | Backflow Prevention                              | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 339.4          | Other Plant & Misc. Equipment                    | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             |                | AL PLANT   | •        | 0.000          | _        | •          | 0.000/         |            | _        | 0.000/         |             |
|             | 303.5          | Land & Land Rights                               | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 304.5<br>340.5 | Structures & Improvements                        | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             |                | Office Furniture & Equipment                     | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 340.51         | Computer Equipment                               | 6        | 0.00%          | 0        | 171        | 0.00%          | 0          | 759      | 0.00%          | 0           |
|             | 341.5          | Transportation Equipment                         | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 342.5<br>343.5 | Stores Equipment                                 | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             |                | Tools, Shop & Garage Equipment                   | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 344.5          | Laboratory Equipment                             | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 345.5<br>346.5 | Power Operated Equipment Communication Equipment | 0        | 0.00%          | -0       | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 340.5<br>347.5 | Miscellaneous Equipment                          | _        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
|             | 347.5<br>348.5 |  | 225      | 0.00%          | - 1      | 270        | 0.00%          | 0          | 315      | 0.00%          | 0           |
| 45 3        | 340.0          | Other Tangible Plant                             | 0        | 0.00%          | 0        | 0          | 0.00%          | 0          | 0        | 0.00%          | 0           |
| 46          | TOTA           | AL .   | 41,298   | -              | 0        | 34,686     | =              | 0          | 34,253   |                | 0           |
|             | Total L        | and and Land Rights                              | 0        |                | 0        | 0          | _              | 0          | 0        |                | 0           |

Palm Port

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: A-9

2 of 5 Page:

Robert M. Griffin Preparer:

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)<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 INTANO  | GIBLE PLANT                      |                   |     |     |     |     |     |     |        |        |      |      |        |      |                 |
| 2 301.1   | Organization                     | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | n      | 0    | 0               |
| 3 302.1   | Franchises                       | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | n      | 0    | ő               |
| 4 339.1   | Other Plant & Misc. Equipment    | 0                 | 0   | ő   | 0   | 0   | 0   | 0   | 0      | n      | 0    | 0    | 0      | 0    |                 |
|           | CE OF SUPPLY & PUMPING PLANT     | U                 | U   | Ü   | U   | U   | U   | U   | U      | U      | U    | U    | Ü      | Ū    | · ·             |
| 6 303.2   | Land & Land Rights               | 0                 | O   | O   | 0   | 0   | a   | n   | 0      | 0      | 0    | 0    | n      | 0    | 0               |
| 7 304,2   | Structures & Improvements        | 0                 | 0   | 0   | ñ   | 0   | ň   | n   | 0      | Õ      | n    | 0    | 0      | o    | ō               |
| 8 305.2   | Collect. & Impound Reservoirs    | n                 | n   | Ô   | ñ   | 0   | 0   | 0   | 0      | 0      | 0    | ő    | ñ      | 0    | Ō               |
| 9 306.2   | Lake, River & Other Intakes      | 0                 | n   | 0   | Ô   | 0   | 0   | 0   | 0      | Õ      | n    | 0    | Ů      | Ö    | ō               |
| 10 307.2  | Wells & Springs                  | 0                 | 0   | Ů   | ň   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | 0      | Ů    | ō               |
| 11 308.2  | Infiltration Galleries & Tunnels | n                 | ñ   | Õ   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | ő      | ñ    | ō               |
| 12 309.2  | Supply Mains                     | Ů                 | o o | n n | 0   | n   | 0   | 0   | 0      | 0      | 0    | n    | n      | 0    | ō               |
| 13 310.2  | Power Generation Equipment       | n                 | n   | ñ   | 0   | Ô   | o o | Ô   | ň      | n      | ñ    | Õ    | Ů      | 0    | 0               |
| 14 311.2  | Pumping Equipment                | ñ                 | 0   | ő   | o o | 0   | ñ   | 0   | o<br>o | Ů      | ő    | ň    | 0      | 0    | 0               |
| 15 339.2  | Other Plant & Misc. Equipment    | 0                 | 0   | ő   | 0   | 0   | 0   | 0   | 0      | 0      | ñ    | n    | n      | 0    | 0               |
|           | TREATMENT PLANT                  | U                 | U   | v   | Ü   | U   | U   | U   | U      | v      | Ü    | · ·  | Ū      | Ū    | •               |
| 17 303.3  | Land & Land Rights               | 0                 | 0   | 0   | 0   | n   | 0   | 0   | n      | 0      | n    | n    | 0      | 0    | 0               |
| 18 304.3  | Structures & Improvements        | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | 0      | 0    | o o             |
| 19 311.3  | Pumping Equipment                | 0                 | 0   | 0   | 0   | 0   | 0   | n   | 0      | 0      | n    | 0    | 0      | ő    | ñ               |
| 20 320.3  | Water Treatment Equipment        | 0                 | 0   | 0   | Ů   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | 0      | Ô    | ō               |
| 21 339.3  | Other Plant & Misc. Equipment    | 0                 | 0   | 0   | 0   | n n | 0   | 0   | 0      | ñ      | n    | 0    | Ů      | n    | 0               |
|           | MISSION & DISTRIBUTION PLANT     | U                 | U   | J   | v   | U   | U   | U   | U      | Ū      | Ū    | · ·  | v      | ·    | ·               |
| 23 303.4  | Land & Land Rights               | n                 | 0   | 0   | 0   | 0   | 0   | n   | 0      | 0      | 0    | 0    | 0      | 0    | 0               |
| 24 304.4  | Structures & Improvements        | 0                 | 0   | ñ   | 0   | 0   | 0   | o o | 0      | 0      | n    | 0    | 0      | 0    | ŏ               |
| 25 311.4  | Pumping Equipment                | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | 0      | 0    | ő               |
| 26 330.4  | Distr. Reservoirs & Standpipes   | 0                 | 0   | 0   | 0   | 0   | 0   | n   | 0      | 0      | n    | Õ    | Ô      | n    | ő               |
| 27 331.4  | Transm. & Distribution Mains     | 0                 | 0   | 0   | 0   | n   | 0   | 0   | 0      | 0      | ñ    | n    | Ô      | ő    | ő               |
| 28 333.4  | Services                         | 0                 | 0   | Õ   | ñ   | 0   | 0   | 0   | 0      | 0      | n    | 0    | Ô      | ņ    | ő               |
| 29 334.4  | Meters & Meter Installations     | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | Õ    | 0      | 0    | 0               |
| 30 335.4  | Hydrants                         | 0                 | 0   | o o | 0   | 0   | . 0 | n   | 0      | 0      | 0    | 0    | 0      | 0    | ņ               |
| 31 336.4  | Backflow Prevention              | 0                 | 0   | ő   | 0   | n   | 0   | 0   | n      | 0      | 0    | 0    | 0      | Ô    | Ö               |
| 32 339.4  | Other Plant & Misc. Equipment    | 0                 | n   | o o | 0   | 0   | 0   | 0   | Ô      | 0      | 0    | 0    | 0      | Ů    | ő               |
| 33 GENER  |                                  | 0                 | Ü   | Ü   | 0   | •   | v   | U   | U      | U      | Ü    | J    | ·      | Ū    | ·               |
| 34 303.5  | Land & Land Rights               | 0                 | O   | 0   | n   | n   | n   | 0   | n      | 0      | 0    | 0    | n      | n    | 0               |
| 35 304.5  | Structures & Improvements        | ň                 | ő   | ñ   | ň   | 0   | 0   | n   | ñ      | Ô      | Ô    | Õ    | o o    | ñ    | n               |
| 36 340.5  | Office Furniture & Equipment     | 0                 | ñ   | ñ   | ñ   | n   | n   | Ô   | Ů      | 0      | 0    | ů.   | ñ      | ñ    | ő               |
| 37 340.51 | Computer Equipment               | ň                 | Ô   | ñ   | ñ   | ñ   | 0   | 0   | ñ      | ñ      | ñ    | ñ    | Ô      | n    | ก               |
| 38 341.5  | Transportation Equipment         | ñ                 | ñ   | ñ   | n   | 0   | Ů   | Ô   | ň      | n      | Ô    | ň    | o<br>O | o o  | ň               |
| 39 342.5  | Stores Equipment                 | ň                 | ő   | ñ   | o o | Õ   | Õ   | n   | ñ      | ņ      | ñ    | ñ    | ņ      | 0    | ō               |
| 40 343.5  | Tools, Shop & Garage Equipment   | n                 | ő   | 0   | 0   | n   | n   | ñ   | ñ      | ñ      | ő    | Ů    | ñ      | ñ    | ō               |
| 41 344.5  | Laboratory Equipment             | 0                 | ñ   | ő   | 0   | 0   | 0   | 0   | 0      | n      | n    | n    | n      | 0    | ñ               |
| 42 345.5  | Power Operated Equipment         | 0                 | 0   | ŏ   | 0   | ŏ   | 0   | Ô   | n      | n<br>n | 0    | n    | n      | 0    | ŏ               |
| 43 346.5  | Communication Equipment          | 0                 | o   | ň   | 0   | 0   | 0   | 0   | n      | n      | n    | ņ    | 0      | 0    | ő               |
| 44 347.5  | Miscellaneous Equipment          | 0                 | ő   | ő   | 0   | 0   | ő   | ō   | ő      | 0      | Ö    | 0    | Ö      | 0    | ő               |
| 45 348.5  | Other Tangible Plant             | ō                 | ō   | ő   | ő   | ő   | ő   | ō   | ō      | ō      | ő    | ő    | ő      | ő    | ō               |
| 46 TOTA   | <b>AL</b>                        | 0                 | _ 0 | Ó   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | 0      | 0    | 0               |
| 47        | Subtotal Land & Land Rights      | 0                 | 0   | 0   | 0   | 0   | 0   | 0   | 0      | 0      | 0    | 0    | 0      | 0    | 0               |

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

Test Year Average balance Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/05 Historical [ X ] Projected [ ] Florida Public Service Commission

Schedule: A-9

Page: 3 of 5
Preparer: Robert M. Griffin

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

| Line 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 INTANO  | GIBLE PLANT                      |                   |        |        |        |        |        |        |        |        |        |        |        |         |                 |
| 2 301.1   | Organization                     | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
| 3 302.1   | Franchises                       | 49                | 49     | 50     | 50     | 50     | 51     | 51     | 51     | 52     | 52     | 52     | 53     | 53      | 51              |
| 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     | · ·               | Ū      | ·      | Ü      | •      | ·      | Ť      | •      | •      | -      |        |        |         |                 |
| 6 303.2   | Land & Land Rights               | 0                 | 0      | 0      | 0      | 0      | O      | 0      | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
| 7 304.2   | Structures & Improvements        | 5,271             | 5,297  | 5,323  | 5,349  | 5,374  | 5.400  | 5,426  | 5,452  | 5,477  | 5,503  | 5,529  | 5,555  | 5,580   | 5,426           |
| 8 305.2   | Collect, & Impound Reservoirs    | 0                 | 0      | 0.020  | 0,010  | 0,07.  | 0, .00 | 0,120  | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
| 9 306.2   | Lake, River & Other Intakes      | ő                 | 0      | ő      | 0      | ő      | 0      | ő      | ő      | ő      | ō      | ō      | 0      | 0       | 0               |
| 10 307.2  | Wells & Springs                  | 1,622             | 1,631  | 1,640  | 1,649  | 1,658  | 1,667  | 1,676  | 1,685  | 1,694  | 1,703  | 1,712  | 1,721  | 1,730   | 1,676           |
| 11 308.2  | Infiltration Galleries & Tunnels | 1,022             | 1,001  | 0.040  | 0      | 0.000  | 0      | 0,0,0  | 0      | 0      | 0      | 0      | . 0    | . 0     | 0               |
| 12 309.2  | Supply Mains                     | Ů                 | n      | ő      | 0      | ñ      | 0      | ő      | ñ      | ō      | ō      | 0      | 0      | 0       | 0               |
| 13 310.2  | Power Generation Equipment       | 0                 | Ö      | ő      | ő      | ő      | 0      | ő      | Ö      | ō      | ō      | 0      | 0      | 0       | 0               |
| 14 311.2  | Pumping Equipment                | 9,811             | 9.863  | 9,916  | 9,969  | 10,021 | 10,074 | 10,127 | 10,179 | 10,232 | 10,284 | 10,337 | 10,390 | 10,442  | 10,127          |
| 15 339.2  | Other Plant & Misc. Equipment    | J,J.1             | 0,000  | 0,5.0  | 0,505  | 0,521  | 0,0,4  | 0,121  | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
|           | R TREATMENT PLANT                | v                 | Ū      | •      | v      | Ū      | •      | Ū      | ŭ      | •      |        |        |        |         |                 |
| 17 303.3  | Land & Land Rights               | 0                 | . 0    | 0      | 0      | Ω      | 0      | 0      | n      | 0      | 0      | 0      | 0      | 0       | 0               |
| 18 304.3  | Structures & Improvements        | 0                 | 0      | Õ      | n      | ő      | ő      | n      | n      | ō      | Ō      | 0      | 0      | 0       | 0               |
| 19 311.3  | Pumping Equipment                | 0                 | 0      | 0      | 0      | ñ      | 0      | ñ      | 0      | ň      | ō      | Õ      | Ō      | 0       | 0               |
| 20 320.3  | Water Treatment Equipment        | n                 | 0      | ñ      | 0      | ñ      | 0      | ñ      | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
| 21 339.3  | Other Plant & Misc. Equipment    | 0                 | ň      | ñ      | n      | n      | n      | n      | Ô      | ñ      | Ô      | 0      | ~ 0    | 0       | 0               |
|           | SMISSION & DISTRIBUTION PLANT    | U                 | Ū      | . •    | U      | U      | v      | J      | ·      | ·      | •      | -      |        |         |                 |
| 23 303.4  | Land & Land Rights               | 0                 | 0      | n      | 0      | n      | 0      | O      | 0      | n      | 0      | 0      | 0      | 0       | 0               |
| 24 304.4  | Structures & Improvements        | 0                 | n      | 0      | Ô      | 0      | 0      | n      | ñ      | Ô      | 0      | Ō      | ō      | 0       | 0               |
| 25 311.4  | Pumping Equipment                | 0                 | ő      | 0      | 0      | Ď      | ő      | ñ      | ő      | ñ      | ō      | Ô      | Ō      | 0       | 0               |
| 26 330.4  | Distr. Reservoirs & Standpipes   | 20,752            | 20,905 | 21,057 | 21,210 | 21,362 | 21,515 | 21,667 | 21,819 | 21,972 | 22,124 | 22,277 | 15,812 | 15,972  | 20,650          |
| 27 331.4  | Transm. & Distribution Mains     | 108               | 110    | 112    | 115    | 117    | 119    | 121    | 123    | 125    | 127    | (709)  | (706)  | (703)   | (72)            |
| 28 333.4  | Services                         | 1,437             | 1,444  | 1,451  | 1,458  | 1,464  | 1,471  | 1,478  | 1,485  | 1,492  | 1,499  | 1,505  | 1,512  | 1,519   | 1,478           |
| 29 334.4  | Meters & Meter Installations     | 1.861             | 1,885  | 1,910  | 1,934  | 1,958  | 1,982  | 2,006  | 2,031  | 2,055  | 2,079  | 2,103  | 2,127  | (1,405) | 1,733           |
| 30 335.4  | Hydrants                         | 1,001             | 0.000  | 1,510  | 0,004  | 0      | 0      | 2,000  | 2,001  | 0      | _,;;;  | 0      | . 0    | 0       | 0               |
| 31 336.4  | Backflow Prevention              | 0                 | 0      | Ö      | 0      | ő      | ŏ      | Ô      | ő      | o o    | . 0    | Õ      | 0      | 0       | 0               |
| 32 339.4  | Other Plant & Misc. Equipment    | . 0               | 0      | ñ      | n      | ő      | n      | ñ      | ŏ      | Ô      | n n    | 0      | Ō      | 0       | 0               |
|           | RAL PLANT                        | U                 | Ū      | Ū      | Ū      | •      | ·      | Ů      | ·      | •      | _      |        |        |         |                 |
| 34 303.5  | Land & Land Rights               | n                 | n      | n      | 0      | n      | n      | 0      | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
| 35 304.5  | Structures & Improvements        | 0                 | o o    | n      | ň      | ñ      | 0      | ň      | Ō      | Ô      | ō      | 0      | Õ      | 0       | 0               |
| 36 340.5  | Office Furniture & Equipment     | 0                 | ő      | ñ      | ñ      | o o    | 0      | ñ      | 0      | Ô      | ō      | ō      | Ō      | 0       | 0               |
| 37 340.51 | Computer Equipment               | 0                 | 0      | n      | n      | 0      | 0      | ň      | 0      | ň      | 2      | 12     | 25     | 42      | 6               |
| 38 341.5  | Transportation Equipment         | n                 | n      | n      | ň      | n      | 0      | ň      | Ô      | ñ      | 0      | 0      | 0      | 0       | 0               |
| 39 342.5  | Stores Equipment                 | 0                 | 0      | 0      | n      | n      | Ů      | ñ      | ň      | ñ      | Ô      | 0      | ō      | Ó       | 0               |
| 40 343.5  | Tools, Shop & Garage Equipment   | 0                 | n      | ő      | n      | Ů      | n      | n      | ň      | ő      | n      | ō      | ō      | Ō       | 0               |
| 41 344.5  | Laboratory Equipment             | 0                 | Ô      | ñ      | ñ      | ñ      | ő      | ň      | ñ      | ő      | ñ      | 0      | ō      | Ō       | 0               |
| 42 345.5  | Power Operated Equipment         | 0                 | 0      | ñ      | n      | Ö      | n      | ñ      | Ô      | ñ      | ñ      | ō      | ō      | Ō       | 0               |
| 43 346.5  | Communication Equipment          | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | ő      | ő      | ő      | ő      | ō      | ō       | 0               |
| 44 347.5  | Miscellaneous Equipment          | 203               | 206    | 210    | 214    | 218    | 221    | 225    | 229    | 233    | 236    | 240    | 244    | 248     | 225             |
| 45 348.5  | Other Tangible Plant             | 203<br>N          | 200    | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0       | 0               |
|           | J                                |                   |        |        |        |        |        | _      |        |        |        |        | 00.700 |         | 44.000          |
| 46 TOT    | AL                               | 41,115            | 41,392 | 41,669 | 41,945 | 42,222 | 42,499 | 42,776 | 43,053 | 43,330 | 43,609 | 43,058 | 36,732 | 33,477  | 41,298          |
| 47        | Subtotal Land & Land Rights      | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0       | 0               |

Test Year Average balance Palm Port

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

#### Florida Public Service Commission

Schedule: A-9

Page: 4 of 5

Prepare: 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. N     | o. Account Name                | 12/31/05          | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Balance         |
| 1 INTA    | NGIBLE PLANT                   |                   |         |         |         |         |         |         |         |         |         |         |         |         |                 |
| 2 301.    |                                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 3 302     | _ <u>_</u>                     | 53                | 53      | 54      | 54      | 54      | 55      | 55      | 55      | 56      | 56      | 56      | 56      | 57      | 55              |
| 4 339.    |                                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | o,      | 0               |
|           | RCE OF SUPPLY & PUMPING PLANT  | •                 | v       | v       | Ü       | J       | J       | J       | Ū       | •       | ŭ       | ·       | •       | •       | _               |
| 6 303.2   |                                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 7 304.2   |                                | 5,580             | 5,606   | 5,632   | 5,658   | 5,683   | 5,710   | 5,737   | 5,763   | 5,790   | 5,816   | 5,843   | 5,869   | 5,896   | 5.737           |
| 8 305.2   |                                | 0,000             | 0,000   | 0,002   | 0,000   | 0,000   | 5,710   | 0,737   | 0,700   | 0,750   | 0,010   | 0,0,0   | 0.000   | 0       | 0               |
| 9 306.2   |                                | n                 | 0       | ő       | ő       | n       | 0       | 0       | 0       | Ö       | ñ       | ŏ       | Ô       | Ö       | Ō               |
| 10 307.2  |                                | 1.730             | 1,738   | 1,747   | 1,756   | 1,765   | 1,774   | 1,783   | 1,792   | 1,801   | 1,810   | 1,819   | 1,828   | 1.837   | 1,783           |
| 11 308.2  |                                | 1,700             | 0       | 0       | 0       | 0       | 0       | 1,700   | 1,102   | 0       | .,5.0   | .,0.0   | 0       | 0       | 0               |
| 12 309.2  |                                | Õ                 | 0       | Ö       | ŏ       | ő       | ő       | ŏ       | ő       | ő       | ñ       | ŏ       | Ô       | Ö       | 0               |
| 13 310.2  |                                | ō                 | 0       | 0       | ő       | n       | Ö       | ŏ       | ő       | 0       | Ö       | ō       | 0       | ō       | 0               |
| 14 311,2  |                                | 10,442            | 10,495  | 10,548  | 10,600  | 10,653  | 10,705  | 10,758  | 10,811  | 10,863  | 10,916  | 10,969  | 11,021  | 11.074  | 10,758          |
| 15 339.2  |                                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 16 WAT    | ER TREATMENT PLANT             | ·                 | ·       | •       | Ü       | Ü       | Ü       | Ū       | ·       | v       | ū       | •       | •       | •       |                 |
| 17 303.3  | B Land & Land Rights           | n                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 18 304.3  |                                | o<br>O            | 0       | 0       | n       | ň       | ŏ       | Ô       | Ô       | Ô       | ñ       | ō       | Ô       | ō       | Ó               |
| 19 311.3  |                                | Ô                 | n       | Ô       | n       | ő       | ñ       | ň       | ő       | 0       | ñ       | ō       | 0       | o       | 0               |
| 20 320.3  |                                | Ô                 | n       | 0       | Ö       | ñ       | ň       | ŏ       | ő       | o o     | ñ       | Ô       | ō       | ō       | 0               |
| 21 339.3  |                                | 0                 | 0       | Ô       | n       | 0       | ő       | ő       | õ       | 0       | ő       | ŏ       | Ŏ       | ō       | 0               |
| 22 TRAI   | NSMISSION & DISTRIBUTION PLANT | -                 | •       | -       | ·       | ŭ       | •       | ŭ       | -       | -       | -       | _       | -       | -       |                 |
| 23 303.4  |                                | 0                 | n       | 0       | 0       | 0       | 0       | n       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 24 304.4  |                                | 0                 | ő       | Ö       | Ô       | 0       | ő       | ŏ       | ñ       | ő       | ő       | ō       | ō       | Õ       | 0               |
| 25 311.4  |                                | ő                 | ő       | ŏ       | ő       | ŏ       | Ö       | ā       | o o     | ō       | ō       | ā       | ō       | 0       | O               |
| 26 330.4  |                                | 15,972            | 16,131  | 16,291  | 16,451  | 16,610  | 16,770  | 16,929  | 17.089  | 17,249  | 17,408  | 17,568  | 17,727  | 14,072  | 16,636          |
| 27 331.4  |                                | (703)             | (701)   | (698)   | (695)   | (692)   | (689)   | (901)   | (894)   | (888)   | (1,096) | (1,086) | (1,077) | (1,281) | (877)           |
| 28 333.4  | Services                       | 1,519             | 1,526   | 1,533   | 1,540   | 1,546   | 1,553   | 1,560   | 1,567   | 1,574   | 1,581   | 1,588   | 1,594   | 1,601   | 1,560           |
| 29 334.4  | Meters & Meter Installations   | (1,405)           | (1,375) | (1,345) | (1,316) | (1,286) | (1,256) | (1,425) | (1,394) | (1,364) | (1,532) | (1,500) | (1,468) | (1,635) | (1,408)         |
| 30 335,4  | l Hydrants                     | 0                 | 0       | ` 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 31 336.4  | Backflow Prevention            | 0                 | ō       | 0       | 0       | ō       | 0       | Ó       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 32 339.4  | Other Plant & Misc. Equipment  | 0                 | ō       | ō       | 0       | ō       | ō       | ō       | Ō       | Ō       | Ō       | 0       | 0       | 0       | 0               |
| 33 GEN    | ERAL 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               |
| 37 340.5  | 1 Computer Equipment           | 42                | 59      | 76      | 94      | 113     | 137     | 163     | 188     | 214     | 239     | 264     | 290     | 350     | 171             |
| 38 341.5  | Transportation Equipment       | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 39 342.5  |                                | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 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  |                                | 248               | 251     | 255     | 259     | 263     | 266     | 270     | 274     | 278     | 281     | 285     | 289     | 293     | 270             |
| 45 348.5  | Other Tangible Plant           | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |
| 46 TO     | DTAL                           | 33,477            | 33,785  | 34,092  | 34,401  | 34,710  | 35,025  | 34,929  | 35,250  | 35,571  | 35,479  | 35,805  | 36,131  | 32,262  | 34,686          |
| 47        | Subtotal Land & Land Rights    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0               |

Test Year Average balance

Schedule: A-9 Page: 5 of 5

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

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     | 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                       | 57                | 57      | 57      | 58      | 58      | 58      | 59      | 59      | 59      | 60      | 60      | 60          | 61           | 59              |
| 4 339.1              | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | C               |
| 5 SOUR               | CE OF SUPPLY & PUMPING PLANT     | ·                 |         | ŭ       | · ·     | ·       | ·       | Ü       | Ŭ       | ·       | •       | •       | •           | _            |                 |
| 6 303.2              | Land & Land Rights               | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | O       | 0       | 0           | 0            | C               |
| 7 304.2              | Structures & Improvements        | 5,896             | 5.922   | 5,949   | 5,920   | 5,947   | 5,974   | 5,946   | 5,973   | 6,001   | 5,973   | 6,001   | 6,029       | 6.002        | 5.964           |
| 8 305.2              | Collect. & Impound Reservoirs    | 0                 | 0,522   | 0,5.5   | 0,520   | 0       | 0       | 0       | 0.570   | 0.557   | 0,010   | 0,001   | 0           | 0            | · c             |
| 9 306.2              | Lake, River & Other Intakes      | o o               | ő       | o o     | ő       | ŏ       | 0       | ő       | ő       | ő       | ō       | Ö       | Ď           | 0            | C               |
| 10 307.2             | Wells & Springs                  | 1,837             | 1,846   | 1,855   | 1,864   | 1,873   | 1,882   | 1,891   | 1,900   | 1,909   | 1,918   | 1,927   | 1,936       | 1,945        | 1,891           |
| 11 308.2             | Infiltration Galleries & Tunnels | 0                 | 0       | 0       | 0,004   | 0,075   | 1,002   | 1,031   | 0,500   | 1,505   | 1,510   | 0       | 0.000       | 0            | .,              |
| 12 309.2             | Supply Mains                     | n                 | ñ       | o o     | Ö       | 0       | 0       | Ö       | 0       | ő       | o<br>o  | n       | ő           | Ô            | ū               |
| 13 310.2             | Power Generation Equipment       | 0                 | ā       | ő       | ő       | 0       | 0       | ő       | Ö       | 0       | Ď       | 0       | ñ           | Ô            | Ċ               |
| 14 311.2             | Pumping Equipment                | 11,074            | 11,126  | 11,179  | 11,232  | 11,284  | 11,337  | 11,390  | 11,442  | 11.495  | 11,547  | 11,600  | 11,653      | 11,705       | 11,390          |
| 15 339.2             | Other Plant & Misc. Equipment    | 11,074            | 0       | 11,179  | 0       | 0       | 0       | 0       | 0       | 0       | 11,547  | 0.000   | 11,000<br>N | 0            | ,000            |
|                      | R TREATMENT PLANT                | · ·               | Ū       | U       | U       | U       | U       | U       | Ū       | v       | U       | •       | · ·         | ·            | -               |
| 17 303.3             | Land & Land Rights               | 0                 | n       | 0       | 0       | 0       | 0       | 0       | n       | 0       | 0       | 0       | n           | n            | n               |
| 18 304.3             | Structures & Improvements        | 0                 | n       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | Č               |
| 19 311.3             | Pumping Equipment                | 0                 | 0       | 0       | -0      | o o     | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | č               |
| 20 320.3             | Water Treatment Equipment        | Ü                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | Č               |
| 21 339.3             | Other Plant & Misc. Equipment    | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | č               |
|                      | SMISSION & DISTRIBUTION PLANT    | U                 | U       | Ų       | U       | U       | U       | U       | U       | U       | U       | U       | U           | U            |                 |
| 23 303.4             | Land & Land Rights               | 0                 | Ω       | •       | 0       | n       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            |                 |
| 24 304.4             | Structures & Improvements        | 0                 | 0       | U<br>N  | 0       | 0       | •       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | 0               |
| 25 311.4             | Pumping Equipment                | 0                 | n       | 0       |         | 0       | 0       | -       | 0       | 0       | 0       | 0       | 0           | 0            | ,               |
| 25 330.4             | Distr. Reservoirs & Standpipes   | -                 | •       | _       | 0       |         | •       | 0       | -       | -       | -       |         | _           | 17,017       | 15,544          |
| 27 331.4             | Transm. & Distribution Mains     | 14,072            | 14,317  | 14,563  | 14,808  | 15,053  | 15,299  | 15,544  | 15,790  | 16,035  | 16,281  | 16,526  | 16,771      | (2,115)      | (1,630          |
| 28 333.4             | Services                         | (1,281)           | (1,268) | (1,255) | (1,509) | (1,491) | (1,474) | (1,724) | (1,702) | (1,680) | (1,926) | (1,899) | (1,873)     | 1,683        | 1,642           |
| 29 334.4             | Meters & Meter Installations     | 1,601             | 1,608   | 1,615   | 1,622   | 1,629   | 1,635   | 1,642   | 1,649   | 1,656   | 1,663   | 1,670   | 1,676       |              | (1,680          |
| 30 335.4             | Hydrants                         | (1,635)           | (1,602) | (1,569) | (1,685) | (1,650) | (1,616) | (1,730) | (1,693) | (1,657) | (1,770) | (1,732) | (1,695)     | (1,806)<br>0 | (1,000          |
| 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       | U<br>N  | 0       | 0           | 0            |                 |
|                      | RAL PLANT                        | 0                 | 0       | 0       | 0       | 0       | U       | 0       | 0       | 0       | U       | U       | U           | U            |                 |
| 34 303.5             | Land & Land Rights               |                   | •       | •       |         |         |         |         | •       |         | 0       | •       | 0           | n            | 0               |
| 35 304.5             | Structures & Improvements        | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | -       | 0       | •           | 0            |                 |
| 36 340.5             |                                  | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | •       | 0           | v            | 0               |
| 37 340.51            | Office Furniture & Equipment     | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            | 759             |
| 38 341.5             | Computer Equipment               | 350               | 410     | 473     | 538     | 606     | 675     | 747     | 820     | 894     | 970     | 1,048   | 1,127       | 1,208        | 708             |
|                      | Transportation Equipment         | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | U            |                 |
| 39 342.5<br>40 343.5 | Stores Equipment                 | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | υ            | ,               |
|                      | Tools, Shop & Garage Equipment   | 0                 | 0       | 0       | Ü       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | U            |                 |
|                      | Laboratory Equipment             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | Ü            |                 |
| 42 345.5<br>43 346.5 | Power Operated Equipment         | 0                 | 0       | 0       | 0       | 0       | . 0     | 0       | 0       | 0       | 0       | Ü       | 0           | 0            |                 |
|                      | Communication Equipment          | 0                 | 0       | 0       | 0       | 0       | 0       | . 0     | 0       | 0       | 0       | Ü       | . 0         | 0            | 24.5            |
| 44 347.5             | Miscellaneous Equipment          | 293               | 296     | 300     | 304     | 308     | 311     | 315     | 319     | 323     | 326     | 330     | 334         | 338          | 315             |
| 45 348.5             | Other Tangible Plant             | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            |                 |
| 46 TO                | ΓAL                              | 32,262            | 32,714  | 33,167  | 33,151  | 33,616  | 34,083  | 34,080  | 34,556  | 35,034  | 35,042  | 35,530  | 36,019      | 36,037       | 34,253          |
| 47                   | Subtotal Land & Land Rights      | 0                 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0           | 0            |                 |
| **                   | Occidentalla di Calla Migillo    | U                 | J       | J       | Ų       | U       | J       | U       | J       | J       | 5       | 3       | J           | U            |                 |

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Palm Port
Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

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Page: Preparer:

Robert M. Griffin

|                   | (1)                            | (2)<br>Historic | (3)<br>al Base Ye | (4)<br>ar 2005 | (5)<br>Interm | (6)<br>ediate Year | (7)<br>r 2006 | (8)<br>Proiecte | (9)<br>d Rate Ye: | (10)<br>ar <b>2007</b> |
|-------------------|--------------------------------|-----------------|-------------------|----------------|---------------|--------------------|---------------|-----------------|-------------------|------------------------|
| ne Acc            | <b>+</b>                       | Adjusted        |                   | d & Useful     | Adjusted      |                    | d & Useful    | Adjusted        |                   | d & Usefu              |
| ne Acc<br>lo, No. |                                | Balance         | %                 | Adjusted       | Balance       | %                  | Amount        | Balance         | %                 | Amount                 |
|                   | IGIBLE PLANT                   | Dalarico        | - 70              | 710]05100      | Dalarioo      |                    | 741100114     | Dalaries        |                   |                        |
| 2 351.1           | Organization                   | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 3 352.1           | Franchises                     | Ö               | 0.00%             | ő              | 0             | 0.00%              | ŏ             | . 0             | 0.00%             |                        |
| 4 389.1           | Other Plant & Misc. Equipment  | ŏ               | 0.00%             | ő              | 0             | 0.00%              | ŏ             | : 0             | 0.00%             |                        |
|                   | ECTION PLANT                   | U               | 0.0070            | ٥              | 0             | 0.0078             | Ϋ́Ι           |                 | 0.0070            |                        |
|                   |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 6 353.2           |                                | 1,411           | 0.00%             | 0              | 1,376         | 0.00%              | ő             | 1,630           | 0.00%             |                        |
| 7 354.2           | •                              |                 | 0.00%             | 0              | 1,370         | 0.00%              | ő             | 1,000           | 0.00%             |                        |
| 8 355.2           |                                | 0               |                   |                | _             |                    |               |                 |                   |                        |
| 360.2             |                                | 56              | 0.00%             | 0              | (475)         | 0.00%              | 0             | (425)           | 0.00%             |                        |
| 0 361.2           |                                | 7,456           | 0.00%             | 0              | 8,458         | 0.00%              | 0             | 8,958           | 0.00%             |                        |
| 1 362.2           | ,                              | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 2 363.2           |                                | 2,625           | 0.00%             | 0              | 2,7£1         | 0.00%              | 0             | 2,950           | 0.00%             |                        |
| 3 364.2           | Flow Measuring Devices         | 2,826           | 0.00%             | 0              | 3,769         | 0.00%              | 0             | 4,621           | 0.00%             |                        |
| 4 365.2           | Flow Measuring Installations   | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 5 389.2           | Other Plant & Misc. Equipment  | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 6 SYST            | EM PUMPING PLANT               |                 |                   |                |               |                    | i             |                 |                   |                        |
| 7 353.3           | Land & Land Rights             | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 354.3             |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 355.3             | •                              | Ö               | 0.00%             | o l            | Ö             | 0.00%              | ő             | Ö               | 0.00%             |                        |
| 370.3             |                                | 2,220           | 0.00%             | o i            | 2,391         | 0.00%              | ő             | 2,508           | 0.00%             |                        |
| 1 371.3           |                                | 15,342          | 0.00%             | 0              | 15,456        | 0.00%              | Ö             | 8,996           | 0.00%             |                        |
|                   |                                | 0               | 0.00%             | ő              | 10,400        | 0.00%              | ő             | 0,555           | 0.00%             |                        |
|                   | TMENT AND DISPOSAL PLANT       | U               | 0.0076            | · ·            | 0             | 0.00%              | ١             | ٥               | 0.0076            |                        |
|                   |                                | 0               | 0.000             | 0              | ,             | 0.000/             | ا م           | 0               | 0.000/            |                        |
| 4 353.4           | ŭ                              |                 | 0.00%             |                | 0             | 0.00%              | 0             |                 | 0.00%             |                        |
| 5 354.4           | •                              | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 5               | 0.00%             |                        |
| 355.4             | • •                            | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 380.4             |                                | 141,728         | 0.00%             | 0              | 151,485       | 0.00%              | 0             | 161,235         | 0.00%             |                        |
| 381.4             |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 382.4             | Outfall Sewer Lines            | . 0             | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 389.4             | Other Plant & Misc. Equipment  | 0               | 0.00%             | 0              | 31            | 0.00%              | 0             | 158             | 0.00%             |                        |
| 1 RECL            | AIMED WATER TREATMENT PLANT    |                 |                   |                |               |                    |               |                 |                   |                        |
| 2 353.5           | Land & Land Rights             | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 3 354.5           | <u>-</u>                       | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 4 355.5           |                                | Ō               | 0.00%             | 0              | ō             | 0.00%              | 0             | Ō               | 0.00%             |                        |
| 5 371.5           |                                | ŏ               | 0.00%             | Ö              | ŏ             | 0.00%              | o i           | Ö               | 0.00%             |                        |
| 6 374.5           | , , ,                          | 0               | 0.00%             | ŏ              | ő             | 0.00%              | ŏ             | ő               | 0.00%             |                        |
| 7 380.5           |                                | 0               | 0.00%             | 0              | ő             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 8 381.5           |                                | 0               | 0.00%             | 0              | 0             |                    | 0             | Ö               | 0.00%             |                        |
| 9 389.5           |                                | -               |                   | 0              | 0             | 0.00%              | 0             | 0               |                   |                        |
|                   |                                | 0               | 0.00%             | U              | U             | 0.00%              | U             | 0               | 0.00%             |                        |
|                   | AIMED WATER DISTRIBUTION PLANT |                 |                   |                |               |                    |               |                 | 0.000/            |                        |
| 1 352.6           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 2 353.6           | -                              | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 3 354.6           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 4 355.6           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 5 366.6           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 6 367.6           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 7 371.6           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 375.6             |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 389.6             | Other Plant & Misc. Equipment  | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| GENE              | ERAL PLANT                     |                 |                   |                | ł             |                    |               |                 |                   |                        |
| 1 353.7           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 2 354.7           |                                | Ö               | 0.00%             | Ö              | ŏ             | 0.00%              | ŏ             | ő               | 0.00%             |                        |
| 3 390.7           |                                | Ö               | 0.00%             | 0              | ŏ             | 0.00%              | ŏ             | ő               | 0.00%             |                        |
| 390.7             |                                | 6               | 0.00%             | ő              | 171           | 0.00%              | 0             | 759             | 0.00%             |                        |
| 391.7             |                                | Ö               | 0.00%             | 0              | '' 0          | 0.00%              | 0             | 759             | 0.00%             |                        |
| 392.7             |                                | 0               | 0.00%             | 0              | Ö             |                    | 0             | 0               | 0.00%             |                        |
|                   | • •                            | •               |                   |                |               | 0.00%              |               |                 |                   |                        |
|                   |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 394.7             |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 395.7             |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 0 396.7           |                                | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
| 1 397.7           | • •                            | 180             | 0.00%             | 0              | 190           | 0.00%              | 0             | 233             | 0.00%             |                        |
| 2 398.7           | Other Tangible Plant           | 0               | 0.00%             | 0              | 0             | 0.00%              | 0             | 0               | 0.00%             |                        |
|                   |                                |                 |                   |                | L             |                    |               |                 |                   |                        |
| 3 TC              | OTAL                           | 173,851         |                   | 0              | 185,633       | -                  | 0             | 191,627         |                   |                        |
| T-4-              | all and and Land District      |                 |                   |                |               |                    |               |                 |                   |                        |
| 1 Tota            | al Land and Land Rights        | 0               |                   | 0              | 0             |                    | 0             | 0               |                   |                        |

i.

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Paim Port
Docket No. 660368-WS
Test Year Ending 12/31/05
Historical { X } Projected [ ] Explanation; Prov

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.

Florida Public Service Commission

|   | (14) (15)<br>Average | Dec Balance  |                           | 0          |                               |                             |                           |                            | 00                        |                               |                       |                        |                                     |             | 0                  |                           |   | 0 0               | 0 0                                 | 0                  |                           | 0 0                        | 0                              | 0 0          | o                   |   |                    | 0                         |                            |  | 0                              |              |   |            | 0                  |  | 0              | 0                                  |  |                               |        | 00                 |  | 0                         |                          |                  |                                |                      |   | 0 0                     |                      |  |
|---|----------------------|--------------|---------------------------|------------|-------------------------------|-----------------------------|---------------------------|----------------------------|---------------------------|-------------------------------|-----------------------|------------------------|-------------------------------------|-------------|--------------------|---------------------------|---|-------------------|-------------------------------------|--------------------|---------------------------|----------------------------|--------------------------------|--------------|---------------------|---|--------------------|---------------------------|----------------------------|--|--------------------------------|--------------|---|------------|--------------------|--|----------------|------------------------------------|--|-------------------------------|--------|--------------------|--|---------------------------|--------------------------|------------------|--------------------------------|----------------------|---|-------------------------|----------------------|--|
|   | (13)                 | Nov          | 0                         | 0          | 0                             | c                           | 0                         | 0                          | o c                       | 0                             | 0                     | 00                     | 0                                   |             | 0 (                | <b>-</b> (                | 0   | 0                 | 0                                   | c                  | 0                         | 0                          | 0                              | 0 (          | <b>-</b> -          | >   | 0                  | 0                         | 0 0                        | 0  | 0                              | 0 0          | 0   | 0          | 0 (                | <b>-</b> -   | 0              | 0 6                                | 0  | 0                             | 4      | 00                 | 00   | 0                         | , o                      | 0                | 0 0                            | <b>&gt;</b> C        | ) O   | 00                      | Þ                    |  |
|   | (12)                 | 000          |                           | 0          | 0                             | c                           | 0                         | 0                          | 0 0                       | 0                             | 0                     | 0 9                    | 0                                   |             | 0                  | 0 0                       | o c   | 0                 | 0                                   | •                  | 0                         | 0                          | 0                              | 0 (          | <b>o</b> c          | •   | 0                  | 0                         | 0 0                        | <b>o</b> c   | 0                              | 0 (          | Þ   | 0          | 0 (                | <b>o</b> c   | 0              | 0 (                                | 00   | 0                             | ,      | 0 0                | 0 0  | 0                         | 0                        | 0                | 0 0                            | > 0                  | , 0   | 0                       | o                    |  |
|   | (11)                 | Sep          | 0                         | 0          | 0                             | c                           | 0                         | 0                          | 0 0                       | 0                             | 0                     | 00                     | 0                                   | ,           | 0                  | 0                         | o c   | 0                 | 0                                   | <                  | 0                         | 0                          | 0                              | 0            | o c                 | •   | 0                  | 0                         | 0 0                        |  | 0                              | 0 (          | 5   | 0          | 0                  |  | 0              | 0                                  | 0 0  | 0                             |        | 0 0                | <b>-</b>   | 9 6                       | 0                        | 0                | 0                              | ) C                  | , 0   | 0                       | <b>¬</b>             |  |
|   | (10)                 | Aug          |                           | 0          | 0 0                           | c                           |                           |                            | 000                       |                               |                       |                        |                                     |             | 0 0                | 0                         |   | 0                 | 0 0                                 |                    |                           | 0                          | 0 0                            | 0 0          | 000                 |   | 0 0                |                           | 0                          |  | 0                              | 0            |   | 0 0        | 0 0                | 00   | 0              | 0 0                                |  | 0 0                           |        | 0                  |  |                           | 0                        |                  |                                |                      |   | 0                       |                      |  |
|   | (6)                  | lut.         |                           |            | 0                             | -                           |                           |                            | 0 0                       |                               |                       |                        |                                     |             |                    |                           | o c   |                   |                                     |                    |                           | 0                          | 0                              | 0            | 0 0                 | >   |                    |                           |                            |  | 0                              |              |   | 0          | 0                  | 0 0  | . 0            | 0                                  |  | . 0                           |        | 0 (                | -<br>-   | o c                       | 0 0                      | 0                | 0                              | <b>5</b> c           | , 0   | 0                       | 0                    |  |
|   | (8) (2)              | May Jun      | ٥                         | 0          | 0                             | c                           | 0                         | 0                          | 0 0                       | 00                            | 0                     | 0 (                    | > C                                 | •           | 0                  | 0 (                       | o c   | 0                 | 0                                   | •                  | o c                       | 0                          | 0                              | 0            | 0 0                 | >   | 0                  | 0                         | 0 (                        | <b>&gt;</b> C                                      | 0                              | 0            | 0   | 0          | 0                  | 00   | 0              | 0                                  | <b>-</b> c   | • •                           |        | 0 (                | <b>-</b>   | o c                       | 0                        | 0                | 0                              | 00                   | 0   | 0                       | 0                    |  |
|   | (9)                  | Apr          | c                         | 0          | 0                             | c                           | 0                         | 0                          | 00                        | 0                             | 0                     | 0                      | 0 0                                 | •           | 0                  | 0 (                       | <b>-</b>                                      | 0                 | 0                                   | ć                  | <b>.</b>                  | 0                          | 0                              | 0            | 0 0                 | >   | 0                  | 0                         | 0                          | 0 0  | 0                              | 0            | 0   | 0          | 0                  | 0 0  | 0              | 0                                  | o c  | 00                            |        | 0                  | 00   | <b>&gt;</b> C             | 0                        | 0                | 0                              | <b>5</b> C           | 00  | . 0                     | 0                    |  |
|   | (2)                  | Mar          | c                         | 0          | 0                             | -                           | 0                         | 0                          | 00                        |                               | 0                     | 0 0                    | <b>.</b>                            | >           | 0                  | 0 (                       | <b>-</b> C                                    | 0                 | 0                                   | ć                  | o c                       | 0                          | 0                              | 0            | 0 0                 | >   | 0                  | 0                         | 0 (                        | 00   | 0                              | 0            | 0   | 0          | 0                  | 00   | 0              | 0                                  | <b>ə</b> c   | 0                             |        | 0                  | 00   | 0 0                       | 0                        | 0                | 0                              | <b>&gt;</b> C        | 0   | 0                       | 0                    |  |
| , | (4)                  | Feb          | -                         | 0          | 0                             | c                           | 0                         | 0                          | 00                        | 00                            | 0                     | 0                      | -                                   | >           | 0                  | 0 (                       | <b>-</b>                                      | 0                 | 0                                   | c                  | 0 0                       | 0                          | 0                              | 0            | 0                   | >   | 0                  | 0                         | 0                          | 0 0  | 0                              | 0            | 0   | 0          | 0                  | 00   | 0              | 0                                  | 00   | 0                             |        | 0                  | 00   |                           | 0                        | 0                | 0                              | 00                   | 0   | 0                       | 0                    |  |
|   | (3)                  | Jan          |                           | 0          |                               |                             |                           | _                          | 0                         |                               |                       |                        |                                     |             | 0                  | 0                         |   | 0                 | 0                                   |                    |                           | 0                          | 0                              | 0            | 00                  |   | 0 0                | 0 0                       | 0                          | 000  |                                | 0 0          | 0   | 0 0        | 0 0                | 00   |                |                                    | 000  |                               |        | 0                  | 000  |                           | 0                        |                  |                                | 0 0                  |   | 0                       |                      |  |
|   | (2)<br>Prior Year    | 12/31/04     |                           |            | ~                             |                             |                           | _                          | - 4                       |                               | •                     | - (                    |                                     | •           |                    | - '                       | - (-  |                   | 7                                   |                    |                           | _                          | ~                              | _            |                     | -   | J                  | •                         | J.                         |  | . •                            | _            |   |            | )                  |  |                | 9                                  |  |                               |        | ,                  | _ •  |                           |                          | J                | J .                            |                      |   |                         | -                    |  |
|   | (1)                  | Account Name | BLE PLANT<br>Organization | Franchises | Other Plant & Misc. Equipment | Lon PLAN I                  | Structures & Improvements | Power Generation Equipment | Collection Sewers - Force | Special Collecting Structures | Services to Customers | Flow Measuring Devices | 369.2 Other Plant & Misc. Equipment | APING PLANT | Land & Land Rights | Structures & Improvements | Power Generation Equipment<br>Receiving Wells | Pumping Equipment | 389.3 Other Plant & Misc. Equipment | AND DISPOSAL PLANT | Structures & Improvements | Power Generation Equipment | Treatment & Disposal Equipment | Plant Sewers | Outfall Sewer Lines | Sos.4 Outer Plant & Misc. Equipment<br>REC! AIMED WATER TREATMENT PLANT | Land & Land Rights | Structures & Improvements | Power Generation Equipment | Pumping Equipment<br>Reuse Distribution Researaire | Treatment & Disposal Equipment | Plant Sewers | 389.5 Other Plant & Misc. Equipment<br>SECL AIMED WATER DISTRIBLITION PLANT | Franchises | Land & Land Rights | Structures & Improvements  Power Generation Forginment | Reuse Services | Reuse Meters & Meter Installations | Pumping Equipment<br>Reuse Transmission & Distr. Sys | Other Plant & Misc. Equipment | ANT    | Land & Land Rights | Structures & Improvements Office Furniture & Fourithment | Onice roundie & Equipment | Transportation Equipment | Stores Equipment | Tools, Shop & Garage Equipment | Laboratory Equipment | Power Operated Equipment<br>Communication Equipment | Miscellaneous Equipment | Other Tangible Plant |  |
|   | Line Acct            |              | ত                         | 352.1      | 389.1                         | 5 COLLECTION<br>6 3532 Tang | 354.2                     | 355.2                      | 9 360.2 Colle             | 362.2                         | 363.2                 |                        |                                     |             | 353.3              | 354.3                     | 370.3   | 371.3             |                                     | - •                | 354.4                     | 355.4                      | 380.4                          | 381.4        |                     |   |                    | 354.5                     | 355.5                      | 377.5  |                                | 381.5        |   |            | 353.6              | 43 354.6 Struc<br>44 355.6 Powe                        | 366.6          | 367.6                              | 377.6  |                               | GENERA | 353.7              | 354.7  | 390.7                     |                          | 392.7            | 393.7                          | 394.7                | 59 395.7 Fower 60 396.7 Com                         | 397.7                   | 62 398.7 Othe        |  |

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

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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 Test Year and the ending balance for the prior year.

| No.   No.   No.   April   Ap   | Line Acct | (1)                           | (2)<br>Prior Year | (3)     | (4)     | (5)     | (6)     | (7)     | (8)         | (9)     | (10)    | (11)    | (12)    | (13)    | (14)    | (15)<br>Average |
|--|-----------|-------------------------------|-------------------|---------|---------|---------|---------|---------|-------------|---------|---------|---------|---------|---------|---------|-----------------|
| 2 351.1 Professional Mark Engineers  | No. No.   |                               |                   | Jan     | Feb     | Mar     | Apr     | May     | Jun         | Jul     | Aug_    | Sep     | Oct     | Nov     | Dec     | Balance         |
| 3 352.1 Panel Panel Mine, Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 4 366.1 Other Plant & Mac Equipment  COLLECTION PAPER & Mac Equipment  1 304 1.322 1.339 1.357 1.375 1.393 1.411 1.428 1.468 1.464 1.461 1.577  3 542.2 Structures & Finger Control Plant & Mac Equipment  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         | (               |
| COLLECTION PLANT   COLECTION PLANT   COLLECTION PLANT   COLLECTION PLANT   COLLECTION P   |           |                               | -                 |         |         |         |         |         |             | -       |         |         |         | -       | -       | (               |
| 9 555.2 Land 8 Jand 8 Jand 9 9 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       | (               |
| 7 3542 Sinchures & Instruments |           |                               |                   |         | _       |         | _       | _       |             | _       |         |         | _       |         |         |                 |
| 8 330.2 Cellestines Severa-Force Sequenced 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               |                   |         |         |         |         |         |             |         |         |         |         | -       |         | 1,41            |
| 9 38102 Celestron Sevenes - Frece  |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         | 1,41            |
| 10   261.2   Confection Sevents   Gravity   G.966   7,039   7,123   7,206   7,240   7,373   7,466   7,340   7,623   7,707   7,707   7,707   7,707   7,707   7,007      |           |                               |                   |         |         |         |         |         |             | •       |         |         |         |         | •       | 5               |
| 13   362.2   Special Coffeeting Sinctures   2,547   2,560   2,573   2,266   2,596   2,596   2,482   2,482   2,483   2,547   2,560   2,733   2,486      |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         | 7,45            |
| 12 393.2 Sewdees to Customers  |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         | ,,,,            |
| 13   56.2   Piew Measuring fortalisations   0   0   0   0   0   0   0   0   0  |           |                               |                   |         |         |         |         | _       | -           | -       | _       | _       | -       |         |         | 2,62            |
| 14 365.2 Flow Measuring Intellations 15 982 Chee Measuring Intellations 16 SYSTEMPURPHIAS Music Equipment 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         | 2,82            |
| 15 380 2 Other Flant & Miss. Equipment   0   0   0   0   0   0   0   0   0   |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 16 SYSTEM PUMPHIS PLANT  |           |                               | -                 |         |         |         |         | -       |             | _       | -       |         | •       | ō       | ŏ       |                 |
| 18   364.3   Shuckines & Improvements   0   0   0   0   0   0   0   0   0  |           |                               |                   | •       | ·       | •       | ·       | ·       | ·           | ·       | •       | •       | •       |         |         |                 |
| 18   354.3   Structures & Improvements   0   0   0   0   0   0   0   0   0   | 17 353.3  | Land & Land Rights            | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 19 355.3 Power Generation Equipment  | 18 354.3  | Structures & Improvements     | 0                 | 0       |         | 0       |         | 0       | Ô           |         | 0       | 0       | 0       | 0       | 0       |                 |
| 21 371.3   Pumping Equipment   | 19 355.3  |                               | 0                 | Ō       |         | 0       |         | Ō       | 0           | ō       | Ó       |         | 0       | 0       | 0       |                 |
| 22 396.3 Olber Fland & Misc. Equipment   0   |           | Receiving Wells               | 2,126             | 2,142   | 2,157   | 2,173   | 2,189   | 2,204   | 2,220       | 2,236   | 2,251   | 2,267   | 2,283   | 2,298   | 2,314   | 2.22            |
| 22 386.3 Other Plant A Most, Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 21 371.3  | Pumping Equipment             | 14,946            |         | 15,238  |         |         |         |             |         | 15,557  | 14,975  | 15,124  | 15,272  | 15,421  | 15,34           |
| 24 353.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 22 389.3  | Other Plant & Misc. Equipment | 0                 | 0       | 0       | 0       |         |         | 0           |         | 0       | 0       | 0       | 0       | 0       |                 |
| 25 354.4 Shuctures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 28 35.5   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       |         |         |         | -       | -       |                 |
| 27 380 4   Tealment & Disposal Equipment   136,89   137,662   138,475   138,289   140,102   140,915   141,778   142,541   143,355   144,168   144,981   145,794   145,877   148,881   144,981   145,794   145,797   148,881   144,981   145,794   145,794   146,897   148,881   144,981   145,794   146,897   148,881   144,981   145,794   146,897   148,881   144,981   145,794   146,897   148,881   144,981   145,794   146,897   148,881   144,981   145,794   146,897   148,881   144,981   145,794   146,897   148,981   146,897   146,897   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   146,997   148,981   148,997   148,997   148,997   148,997   148,997   148,997   148,997   148,997   14   |           |                               | 0                 | 0       | 0       |         | 0       | 0       | 0           | 0       | 0       | -       | 0       | •       | •       |                 |
| 28   38   4   Plant Sewers   |           |                               | •                 | -       |         |         |         | -       |             | _       | •       | •       | v       | •       | -       |                 |
| 28   38   4   Outfall Sewer Lines   0   0   0   0   0   0   0   0   0  |           |                               | 136,849           |         |         |         |         |         |             |         |         |         | 144,981 |         |         | 141,72          |
| 39 3894 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                               | 0                 | •       | -       | •       |         | -       | -           | •       | •       | •       | 0       | •       | -       |                 |
| 31 RECLAIMED WATER TREATMENT PLANT 32 363.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               | •                 |         |         |         |         | -       |             | •       |         | -       | •       | •       |         |                 |
| 23   5.5.   Cand & Land Rights   0   0   0   0   0   0   0   0   0   |           |                               | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 33 54.5   Structures & Improvements   0   0   0   0   0   0   0   0   0  |           |                               |                   | _       | _       |         | _       |         |             |         |         |         |         |         |         |                 |
| 34   35.5   Power Generation Equipment   0   0   0   0   0   0   0   0   0   |           |                               | 0                 |         |         |         |         |         |             | •       | -       | -       | _       | 0       | _       |                 |
| Sample   S   |           |                               | 0                 | ·       | •       |         | •       |         | -           | •       | -       |         | •       | 0       | -       |                 |
| 18   374   5   Reuse Distribution Reservoirs   0   |           |                               | Ü                 | Ū       | -       |         | -       |         | -           | •       | •       | J       | Ū       | •       | •       |                 |
| 37   39   5   Tealment & Disposal Equipment   0  |           |                               | 0                 | •       | -       | -       | _       | -       | -           | J       |         | •       | •       | U       | v       |                 |
| 38   38   5   Plant Sewers   |           |                               | 0                 | •       |         | -       | -       |         |             | ·       | •       | •       |         | 0       |         |                 |
| 38   38   5   Other Plant & Misc. Equipment   0  |           |                               | U                 |         | •       | •       |         |         |             | •       | •       | •       |         | •       | •       |                 |
| 10   RECLAIMED WATER DISTRIBUTION PLANT   132,6   Families   10   10   10   10   10   10   10   1  |           |                               | 0                 | _       | -       | -       |         |         |             | -       | _       | _       | •       | 7       | •       |                 |
| 14   352,6   Franchises   0   0   0   0   0   0   0   0   0  |           |                               | U                 | v       | U       | U       | U       | U       | v           | U       | U       | U       | U       | •       | Ū       |                 |
| A  |           |                               | 0                 | n       | 0       | 0       | 0       | 0       | 0           | 0       | n       | 0       | ٥       | 0       | 0       |                 |
| 343   345   6   Structures & Improvements   0   0   0   0   0   0   0   0   0  |           |                               | u                 | •       | •       | •       |         | -       | •           | •       |         | -       |         | -       | _       |                 |
| March   Marc   |           |                               | •                 | ·       | U       | •       |         | ·       | •           |         |         | •       | •       |         |         |                 |
| 15   366.6   Reuse Services   0   0   0   0   0   0   0   0   0  |           |                               | Õ                 |         | ő       | -       |         |         | •           |         | ő       |         | •       | ő       | ŏ       |                 |
| Reuse Meters & Meter Installations   0   0   0   0   0   0   0   0   0   |           |                               | ő                 | Ö       | ő       | ň       |         | ő       | ő           | ō       | ō       | ŏ       | Ö       | ō       | ō       |                 |
| 17   17   17   17   17   17   17   17  |           |                               | ō                 | ō       | ō       | ō       | ō       | ō       | ō           | ō       | ō       | ō       | ō       | 0       | ō       |                 |
| Ha 375.6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                               | ŏ                 | ő       | ō       | ŏ       | ŏ       |         |             | ō       | ō       | ō       | ō       | 0       | ō       |                 |
| GENERAL PLANT   Start   Star   |           |                               | Ó                 | ō       | ō       | 0       | Ō       | Ö       | ō           | ō       | 0       | 0       | 0       | 0       | 0       |                 |
| 353.7   Land & Land Rights   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       |                 |
| Standard Registration   Stan   | 50 GENER  | AL PLANT                      |                   |         |         |         |         |         |             |         |         |         |         |         |         |                 |
| 38 390.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           | Land & Land Rights            | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| 4390.71 Computer Equipment 0 0 0 0 0 0 0 0 0 0 0 2 12 25 42 55 391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           | Structures & Improvements     | ٥                 | o       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
| Transportation   Equipment   0   0   0   0   0   0   0   0   0   |           | Office Furniture & Equipment  | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       |         | _       | •       |                 |
| 56         392.7         Stores Equipment         0  |           | Computer Equipment            | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 2       |         |         |         |                 |
| 77 393.7 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                               | 0                 | 0       | 0       | -       | -       | -       | -           | -       | 0       | -       |         | -       |         |                 |
| 68       394,7       Laboratory Equipment       0        0   |           |                               | 0                 |         |         | •       |         |         |             | -       | 0       | -       |         | 0       | -       |                 |
| 9 395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               | •                 | •       | v       |         |         |         |             |         | 0       |         | •       | 0       | -       |                 |
| 50 396.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               | •                 | •       |         | •       |         | •       | •           |         | •       |         |         | U       | •       |                 |
| 51 397.7 Miscellaneous Equipment     180   |           |                               | -                 | -       | ·       | -       |         | -       | •           | U       | •       | •       | v       | ·       | v       |                 |
| 52 398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |           |                               | •                 |         | -       |         |         |         | -           |         |         |         |         | •       | _       |                 |
| 53 TOTAL 167,356 168,525 169,695 170,864 172,034 173,204 174,373 174,983 176,154 176,597 177,779 178,965 179,539 17  |           |                               |                   |         |         |         |         |         |             |         |         |         |         |         |         | 16              |
|  | 62 398.7  | Other Langible Plant          | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |
|  | 63 707    | NI.                           | 107.250           | 160 506 | 160 605 | 170 964 | 172 024 | 173 204 | 17/ 272     | 174 002 | 176 154 | 176 507 | 177 770 | 178 065 | 170 530 | 173,85          |
| 34 Subtotal Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |           |                               |                   |         |         |         |         |         | <del></del> |         |         |         |         |         |         | 173,80          |
|  | 64        | Subtotal Land & Land Rights   | 0                 | 0       | 0       | 0       | 0       | 0       | 0           | 0       | 0       | 0       | 0       | 0       | 0       |                 |

Test Year Average balance

Palm Port Docket No. 060368-WS

Schedule Year Ending 12/31/06
Historical [ ] Projected [ X ]

#### Florida Public Service Commission

Schedule: A-10 Page: 4 of 5

the company of the co

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.

|                      |  | Explanation: Pi   |             |             |            |            |             |             |             |             |             |             |             |                |                 |
|----------------------|--|-------------------|-------------|-------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|-----------------|
| ine Acct             | (1)  | (2)<br>Prior Year | (3)         | (4)         | (5)        | (6)        | (7)         | (8)         | (9)         | (10)        | (11)        | (12)        | (13)        | (14)           | (15)<br>Average |
| lo. No.              | Account Name GIBLE PLANT                                 | 12/31/05          | Jan         | Feb         | Mar        | Apr        | May         | Jun         | Jul         | Aug         | Sep         | Oct .       | Nov         | Dec            | Balance         |
| 2 351.1              | Organization   | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | 0               |
| 3 352.1              | Franchises   | 0                 | ő           | Ö           | Ö          | o          | 0           | o           | 0           | Ö           | 0           | 0           | 0           | o o            | č               |
| 4 389.1              | Other Plant & Misc. Equipment                            | 0                 | õ           | ō           | ő          | ō          | ő           | ŏ           | ō           | õ           | ŏ           | ō           | ō           | ō              | C               |
| 5 COLLE              | CTION PLANT  |                   |             |             |            |            |             |             |             |             |             |             |             |                |                 |
| 353.2                | Land & Land Rights                                       | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 7 354.2              | Structures & Improvements                                | 1,517             | 1.535       | 1,553       | 1,571      | 1,588      | 1,606       | 1,400       | 1,420       | 1,440       | 1,235       | 1,257       | 1,279       | 486            | 1,37            |
| 8 355.2              | Power Generation Equipment                               | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (47)            |
| 9 360.2<br>10 361.2  | Collection Sewers - Force<br>Collection Sewers - Gravity | (501)             | (496)       | (492)       | (488)      | (484)      | (480)       | (475)       | (471)       | (467)       | (463)       | (459)       | (454)       | (450)          | (47)<br>8,45    |
| 1 362.2              | Special Collecting Structures                            | 7.957<br>0        | 8,040<br>0  | 8,124<br>0  | 8,207<br>0 | 8.291<br>0 | 8,374<br>0  | 8,458<br>0  | 8,541<br>0  | 8.625<br>0  | 8,708<br>0  | 8,792<br>0  | 8,875<br>0  | 8,959<br>0     | 0,40            |
| 2 363.2              | Services to Customers                                    | 2,703             | 2,716       | 2,729       | 2,742      | 2,755      | 2,768       | 2.781       | 2.794       | 2.807       | 2.820       | 2,833       | 2,846       | 2.859          | 2,78            |
| 3 364.2              | Flow Measuring Devices                                   | 3,298             | 3,376       | 3,455       | 3,533      | 3,612      | 3,690       | 3,769       | 3,847       | 3,926       | 4,004       | 4,083       | 4,161       | 4,240          | 3,76            |
| 4 365.2              | Flow Measuring Installations                             | 0                 | 0           | 0           | 0.000      | 0          | 0,000       | 0           | 0,517       | 0.020       | 0           | 0           | 0           | 0              |                 |
| 5 389.2              | Other Plant & Misc. Equipment                            | 0                 | 0           | 0           | Ō          | 0          | ō           | o           | Ō           | 0           | 0           | 0           | 0           | 0              |                 |
|                      | M PUMPING PLANT  |                   |             |             |            |            |             |             |             |             |             |             |             |                |                 |
| 7 353.3              | Land & Land Rights                                       | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 8 354.3              | Structures & Improvements                                | 0                 | 0           | 0           | 0          | . 0        | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 9 355,3              | Power Generation Equipment                               | 0                 | 0           | . 0         | 0          | 0          | 0           | 0           | 0           | . 0         | 0           | 0           | .0          | 0              | 0.00            |
| 20 370.3             | Receiving Wells  Pumping Equipment                       | 2,314             | 2,330       | 2,345       | 2,361      | 2,377      | 2,386       | 2,396       | 2,405       | 2,414       | 2,424       | 2,433       | 2,442       | 2,452<br>8,348 | 2,39<br>15,45   |
| 22 389.3             | Other Plant & Misc. Equipment                            | 15,421<br>0       | 15.570<br>0 | 15,719<br>0 | 15,868     | 16,017     | 16,165<br>0 | 16,087<br>0 | 16,235<br>0 | 16,154<br>0 | 16,301<br>0 | 16,448<br>0 | 16,594<br>0 | 6,348<br>0     | 15,45           |
|                      | MENT AND DISPOSAL PLANT                                  | v                 | U           | U           | 0          | 0          | U           | U           | U           | U           | U           | U           | U           | U              | `               |
| 24 353.4             | Land & Land Rights                                       | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 25 354.4             | Structures & Improvements                                | 0                 | ő           | ő           | ő          | ő          | ő           | ő           | 0           | ő           | Ö           | ŏ           | ŏ           | ő              |                 |
| 26 355.4             | Power Generation Equipment                               | ō                 | ō           | ō           | ō          | ŏ          | ŏ           | ŏ           | ŏ           | ŏ           | ŏ           | ō           | ō           | ō              |                 |
| 27 380.4             | Treatment & Disposal Equipment                           | 146,607           | 147,420     | 148,234     | 149,047    | 149,860    | 150,673     | 151,485     | 152,298     | 153,110     | 153,923     | 154,735     | 155,548     | 156,360        | 151,48          |
| 8 381.4              | Plant Sewers   | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 9 382.4              | Outfall Sewer Lines                                      | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              |                 |
| 0 389.4              | Other Plant & Misc. Equipment                            | 0                 | 0           | 0           | 0          | 0          | , 11        | 23          | 34          | 45          | 56          | 68          | 79          | 90             | 3               |
| 31 RECLA<br>32 353.5 | IMED WATER TREATMENT PLANT                               |                   |             | 0           | _          |            |             |             |             | 0           |             |             | 0           | 0              | (               |
| 3 354.5              | Land & Land Rights Structures & Improvements             | n                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | ì               |
| 4 355.5              | Power Generation Equipment                               | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | ő           | 0           | 0              | ï               |
| 5 371.5              | Pumping Equipment  | ő                 | 0           | ő           | . 0        | ő          | 0           | 0           | 0           | ő           | 0           | ŏ           | ő           | ő              |                 |
| 6 374.5              | Reuse Distribution Reservoirs                            | ō                 | ō           | ŏ           | ő          | . 0        | ŏ           | ō           | ō           | ŏ           | ō           | õ           | ŏ           | õ              | 4               |
| 7 380.5              | Treatment & Disposal Equipment                           | Ô                 | ō           | Ō           | 0          | ō          | ō           | ō           | ō           | Ō           | Ō           | 0           | 0           | ō              |                 |
| 8 381.5              | Plant Sewers   | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              |                 |
| 9 389.5              | Other Plant & Misc. Equipment                            | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              |                 |
|                      | IMED WATER DISTRIBUTION PLANT                            |                   |             |             |            |            |             |             |             |             |             |             |             |                |                 |
| 1 352.6              | Franchises   | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              |                 |
| 2 353.6<br>3 354.6   | Land & Land Rights                                       | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 4 355.6              | Structures & Improvements Power Generation Equipment     | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | ,               |
| 5 366.6              | Reuse Services   | n                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | Ď              | ,               |
| 6 367.6              | Reuse Meters & Meter Installations                       | 0                 | ő           | o           | 0          | 0          | 0           | 0           | 0           | 0           | ő           | 0           | 0           | 0              |                 |
| 7 371.6              | Pumping Equipment  | ŏ                 | ŏ           | ő           | ŏ          | ŏ          | ŏ           | ő           | ő           | ŏ           | ŏ           | ŏ           | ő           | ő              | Ċ               |
| 8 375.6              | Reuse Transmission & Distr. Sys.                         | 0                 | ō           | Ō           | Ō          | ō          | ō           | 0           | ō           | ō           | 0           | Ö           | ō           | ō              | i               |
| 9 389.6              | Other Plant & Misc. Equipment                            | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
|                      | AL PLANT   |                   |             |             |            |            |             |             |             |             |             |             |             |                |                 |
| 353.7                | Land & Land Rights                                       | 0 .               | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 52 354.7<br>53 390.7 | Structures & Improvements                                | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | (               |
| 3 390.7<br>4 390.71  | Office Furniture & Equipment Computer Equipment          | 0<br>42           | 0<br>59     | 0<br>76     | 0<br>94    | 0<br>113   | 0<br>137    | 0<br>163    | 0<br>188    | 0<br>214    | 0<br>239    | 0<br>264    | 0<br>290    | 0<br>350       | 17              |
| 4 390.71<br>5 391.7  | Transportation Equipment                                 | 42<br>0           | 59          | /b          | 0          | 0          | 137         | 163         | 188         | 214         | 239         | 264<br>0    | 290<br>0    | 350            | . (             |
| 6 392.7              | Stores Equipment   | n                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              |                 |
| 7 393.7              | Tools, Shop & Garage Equipment                           | 0                 | δ           | Ď           | 0          | 0          | 0           | Ö           | 0           | ő           | ő           | ő           | ŏ           | ő              | i               |
| 8 394.7              | Laboratory Equipment                                     | ő                 | ő           | ŏ           | ŏ          | ō          | ő           | ő           | ő           | ŏ           | ŏ           | õ           | ŏ           | ő              | Ċ               |
| 9 395.7              | Power Operated Equipment                                 | 0                 | ŏ           | 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                                  | 180               | 180         | 180         | 180        | 180        | 184         | 188         | 191         | 195         | 199         | 203         | 206         | 210            | 190             |
| 398.7                | Other Tangible Plant                                     | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | 0               |
| 3 TOT                | AL   | 179,539           | 180,731     | 181,922     | 183,115    | 184,309    | 185,516     | 186,273     | 187,482     | 188,463     | 189,447     | 190.658     | 191,868     | 183,904        | 185,633         |
|                      |  |                   |             | <del></del> |            |            |             | -           |             |             |             |             |             |                |                 |
| 64                   | Subtotal Land & Land Rights                              | 0                 | 0           | 0           | 0          | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0              | 0               |

Test Year Average balance Palm Port

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

Florida Public Service Commission

Schedule: A-10 Page:

5 of 5

Preparer: Robert M. Griffin

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

| ine Acct       | (1)  | (2)<br>Prior Year | (3)            | (4)            | (5)            | (6)        | (7)            | (8)               | (9)            | (10)           | (11)           | (12)           | (13)           | (14)           | (15)<br>Average |
|----------------|--|-------------------|----------------|----------------|----------------|------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| lo. No.        | Account Name   | 12/31/06          | Jan            | Feb            | Mar            | Apr        | Мау            | Jun               | Jul            | Aug            | Sep            | Oct            | Nov            | Dec            | Balance         |
| 351.1          | Organization   | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 352.1          | Franchises   | ŏ                 | 0              | ő              | ő              | ő          | ő              | ő                 | ő              | ő              | ő              | ŏ              | ŏ              | ō              |                 |
| 389.1          | Other Plant & Misc. Equipment                            | 0                 | 0              | ō              | Ō              | ō          | ō              | ō                 | ō              | Ō              | Ō              | Ö              | 0              | 0              |                 |
|                | CTION PLANT  |                   |                |                |                |            |                |                   |                |                |                |                |                |                |                 |
| 353.2          | Land & Land Rights                                       | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 354.2          | Structures & Improvements                                | 486               | 692            | 899            | 1,050          | 1,256      | 1,463          | 1,613             | 1,819          | 2,026          | 2,176          | 2,382          | 2,589          | 2,739          | 1,63            |
| 355.2          | Power Generation Equipment                               | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 360.2<br>361.2 | Collection Sewers - Force<br>Collection Sewers - Gravity | (450)<br>8,959    | (446)          | (442)          | (437)          | (433)      | (429)          | (425)             | (421)          | (416)          | (412)          | (408)          | (404)<br>9,009 | (400)<br>8,794 | (42<br>8,95     |
| 362.2          | Special Collecting Structures                            | 6,959             | 9,042<br>0     | 9,126<br>0     | 8,900<br>0     | 8,987<br>0 | 9.075<br>0     | 8,852<br>0        | 8,944<br>0     | 9,036<br>0     | 8,817<br>0     | 8,913<br>0     | 9,009          | φ,794<br>0     | 0,90            |
| 363.2          | Services to Customers                                    | 2,859             | 2,873          | 2,886          | 2,900          | 2,915      | 2,930          | 2,946             | 2,962          | 2,978          | 2,996          | 3,014          | 3.032          | 3,052          | 2,95            |
| 364.2          | Flow Measuring Devices                                   | 4,240             | 4,319          | 4,397          | 4,476          | 4,554      | 4,633          | 4,711             | 4,790          | 4,790          | 4,790          | 4,790          | 4,790          | 4,790          | 4,62            |
| 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              |                 |
|                | M 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<br>370.3 | Power Generation Equipment<br>Receiving Wells            | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | . 0            | 0              | 0              | 0              | 2,50            |
| 371.3          | Pumping Equipment  | 2,452<br>8,348    | 2,461<br>8,456 | 2,471<br>8,564 | 2,480<br>8,672 | 2,489      | 2,499<br>8.888 | 2,508<br>8,996    | 2,518<br>9,104 | 2,527<br>9,212 | 2,536<br>9,320 | 2,546<br>9,428 | 2,555<br>9,536 | 2,565<br>9,643 | 2,5L<br>8,99    |
| 371.3<br>389.3 | Other Plant & Misc. Equipment                            | 6,346<br>()       | 8,436<br>0     | 8,364<br>0     | 8,672          | 8,780<br>0 | 8,888<br>0     | 8,996<br>0        | 9,104          | 9,212          | 9,320          | 9,428          | 9,556          | 9,643<br>N     | 0,98            |
|                | MENT AND DISPOSAL PLANT                                  | U                 | U              | U              | U              | U          | U              | U                 | U              | U              | U              | U              | v              | Ū              |                 |
| 353.4          | Land & Land Rights                                       | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 354.4          | Structures & Improvements                                | ō                 | Ö              | ŏ              | 1              | 1          | 2              | 3                 | 5              | 6              | 8              | 10             | 12             | 14             |                 |
| 355.4          | Power Generation Equipment                               | 0                 | 0              | O              | 0              | 0          | 0              | 0                 | 0              | Ð              | 0              | 0              | 0              | 0              |                 |
| 380.4          | Treatment & Disposal Equipment                           | 156,360           | 157,173        | 157,985        | 158,798        | 159,610    | 160,423        | 161,235           | 162,048        | 162,861        | 163,673        | 164,486        | 165,298        | 166,111        | 161,23          |
| 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                            | 90                | 102            | 113            | 124            | 135        | 147            | 158               | 169            | 181            | 192            | 203            | 214            | 226            | 15              |
| 353.5          | MED WATER TREATMENT PLANT<br>Land & Land Rights          | 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  | å                 | ň              | ő              | ő              | ő          | ő              | Ö                 | ő              | ä              | ä              | ă              | ŏ              | ŏ              |                 |
| 374.5          | Reuse Distribution Reservoirs                            | Ō                 | ō              | ō              | ō              | ō          | ō              | ŏ                 | ō              | ō              | ō              | ō              | 0              | 0              |                 |
| 380.5          | Treatment & Disposal Equipment                           | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 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              |                 |
|                | MED WATER DISTRIBUTION PLANT                             | _                 | _              |                | _              | _          | _              | _                 | _              | _              | _              | _              |                | _              |                 |
| 352.6          | Franchises   | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 353.6<br>354.6 | Land & Land Rights Structures & Improvements             | U                 | 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                       | ŏ                 | ŏ              | ŏ              | ŏ              | ŏ          | Ö              | ő                 | ő              | ŏ              | ő              | ő              | ŏ              | ō              |                 |
| 371.6          | Pumping Equipment  | 0                 | ŏ              | ō              | ō              | ō          | Ö              | ō                 | Ō              | ō              | ō              | ō              | Ō              | ō              |                 |
| 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              |                 |
|                | AL PLANT   |                   |                |                |                |            |                |                   |                |                |                |                |                |                |                 |
| 353.7          | Land & Land Rights                                       | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 354.7<br>390.7 | Structures & Improvements                                | 0                 | 0              | 0              | 0              | 0          | 0<br>0         | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 390.7          | Office Furniture & Equipment Computer Equipment          | 0<br>350          | 0<br>410       | 0<br>473       | 0<br>538       | 0<br>606   | 675            | 0<br>747          | 820            | 894            | 970            | 1,048          | 1,127          | 0<br>1,208     | 75              |
| 390.71         | Transportation Equipment                                 | 350<br>0          | 410            | 4/3            | 538            | 000        | 6/5            | 747               | 820            | 894<br>0       | 970            | 1,048          | 1,121          | 1,208          | /3              |
| 392.7          | Stores Equipment   | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 393.7          | Tools, Shop & Garage Equipment                           | o                 | 0              | ő              | ő              | Ö          | ő              | Ö                 | ŏ              | ŏ              | ŏ              | ŏ              | ŏ              | ŏ              |                 |
| 394.7          | Laboratory Equipment                                     | ő                 | ŏ              | ŏ              | ő              | ŏ          | ō              | ŏ                 | ő              | ō              | ō              | ō              | 0              | ő              |                 |
| 395.7          | Power Operated Equipment                                 | 0                 | ō              | o              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 396.7          | Communication Equipment                                  | 0                 | 0              | o              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              |                 |
| 397.7          | Miscellaneous Equipment                                  | 210               | 214            | 218            | 221            | 225        | 229            | 233               | 236            | 240            | 244            | 248            | 251            | 255            | 23              |
| 398.7          | Other Tangible Plant                                     | 0                 | 0              | . 0            | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | (               |
| TOTA           | u  | 183,904           | 185,296        | 186,689        | 187,721        | 189,126    | 190,533        | 191,578           | 192,994        | 194,333        | 195,310        | 196,659        | 198,009        | 198,997        | 191,62          |
| 1017           |  | 500.17            |                |                |                |            |                | I Chiange and the |                |                |                |                |                |                |                 |
| 1              | Subtotal Land & Land Rights                              | 0                 | 0              | 0              | 0              | 0          | 0              | 0                 | 0              | 0              | 0              | 0              | 0              | 0              | C               |

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

### Florida Public Service Commission

Palm Port 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)           |
|----------------|--|---------------------------------------|---------------|
|                | \·/  | (-/<br>Water                          | Sewer         |
| Line           |  | Year End                              | Year End      |
| No.            | Description  | Balance                               | Balance       |
| The b          | palances for this system begin June 30, 2            | 2004 in accordance with PSC Ame       | ndatory Order |
| 1              | 12/31/92 Balance                                     |                                       |               |
| 2<br>3<br>4    | 1993<br>Additions<br>Adjustments<br>12/31/93 Balance |                                       |               |
| 5<br>6<br>7    | 1994<br>Additions<br>Adjustments<br>12/31/94 Balance |                                       |               |
| 8<br>9<br>10   | 1995<br>Additions<br>Adjustments<br>12/31/95 Balance |                                       |               |
| 11<br>12<br>13 | 1996<br>Additions<br>Adjustments<br>12/31/96 Balance |                                       |               |
| 14<br>15<br>16 | 1997<br>Additions<br>Adjustments<br>12/31/97 Balance | · · · · · · · · · · · · · · · · · · · |               |
| 17<br>18<br>19 | 1998<br>Additions<br>Adjustments<br>12/31/98 Balance |                                       |               |
| 20<br>21<br>22 | 1999<br>Additions<br>Adjustments<br>12/31/99 Balance |                                       | <u></u>       |

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

### Florida Public Service Commission

Palm Port
Docket No. 060368-WS
Projected Test Year Ending

Schedule: A-11 Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

|          | (1)  | (2)                                | (3)            |
|----------|--|------------------------------------|----------------|
|          |  | Water                              | Sewer          |
| Line     |  | Year End                           | Year End       |
| No.      | Description                                  | Balance                            | Balance        |
| he b     | alances for this system begin June           | 30, 2004 in accordance with PSC Am | endatory Order |
|          | 2000   |                                    |                |
| 23       | Additions                                    |                                    |                |
| 24       | Adjustments                                  |                                    | ·              |
| 25       | 12/31/00 Balance                             |                                    |                |
|          | 2001   |                                    |                |
| 26       | Additions                                    |                                    |                |
| 27       | Adjustments                                  |                                    |                |
| 28       | 12/31/01 Balance                             |                                    |                |
|          | 2002   |                                    |                |
| 29       | Additions                                    |                                    |                |
|          | Adjustments                                  |                                    |                |
| 31       | 12/31/02 Balance                             |                                    |                |
|          | 2003   |                                    |                |
| 32       | Additions                                    |                                    |                |
| 33<br>34 | Adjustments<br>06/30/04 Amend. Order Balance | 19,916                             | 22,530         |
| 34       |  | 19,910                             | 22,000         |
| 0.5      | 2004   | 2                                  | •              |
| 35<br>36 | Additions<br>Adjustments                     | 0                                  | 0              |
| 37       | 12/31/04 Balance                             | 19,916                             | 22,530         |
| 0,       |  | 10,010                             | 22,000         |
| 38       | 2005<br>Additions                            | 0                                  | 0              |
|          | Adjustments                                  | 0                                  | 0              |
| 40       | 12/31/05 Balance                             | 19,916                             | 22,530         |
|          | 2006   | ·                                  |                |
| 41       | Additions                                    | 0                                  | 1,950          |
| 42       | Adjustments                                  | 0                                  | 0,,500         |
| 43       | 12/31/06 Balance                             | 19,916                             | 24,480         |
|          | 2007   |                                    |                |
| 44       | Additions                                    | 2,760                              | 3,900          |
| 45       | Adjustments                                  | 0_                                 | 0              |
| 46       | 12/31/07 Balance                             | 22,676                             | 28,380         |
|          | Supporting Schedules: A-12 (pp 2-5)          |                                    |                |
|          | · · · · · · · · · · · · · · · · · · ·        |                                    |                |

Test Year Average balance

Palm Port

28

Total Sewer CIAC

Docket No. 060368-WS

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

Schedule:

A-12

Page: Preparer: 1 of 5 Robert M. Griffin

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

22.530

If a projected year is employed, provide breakdown for test year, base year and intermediate year also. (3) (7) (8) (9) (10)Historical Base Year 2005 Intermediate Year 2006 Projected Rate Year 2007 Non-Used & Useful Line Non-Used & Useful Adjusted Non-Used & Useful Adjusted Adjusted No. Description Balance % Amount Balance % Amount Balance Amount WATER Cash CIAC: Water Treatment Equipment 0.00% 0 12,342 0.00% 0 12,342 0.00% 0 12,342 8,296 0.00% 0 2 Meter Fees 7,128 0.00% 0 7,128 0.00% 0 Main Extension Charge 446 0.00% 0 446 0.00% 0 446 0.00% 0 0.00% Service Installation Fees 0 0.00% 0 0.00% 0 0 0 0 5 Total Cash CIAC 19,916 0 19,916 0 21,084 Property CIAC: Dist Reservoirs & Standpipes 0.00% 0 0.00% 0 0 0.00% 0 0 0 7 T&D Mains 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 8 Services 0 0.00% 0 0.00% 0 0 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 Total Property CIAC 0 0 0 0 0 0 11 19,916 Ô 19,916 0 21,084 0 12 Total Water CIAC **SEWER** Cash CIAC: 0 13 Treatment & Disposal Equipment 0.00% 0.00% 0 15,443 0.00% 0 13,043 13,443 0.00% 0.00% 0 0 0.00% 0 14 0 0 0 0 1,366 0.00% 15 Main Extension Charge 480 0.00% 0 628 0.00% 0 16 Service Installation Fees 9,007 0.00% 0 9,059 0.00% 0 9,321 0.00% 0 17 Total Cash CIAC 22,530 0 23,130 0 26,130 0 Property CIAC: 18 Structures & Improvements 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 19 Collection Sewers- Force 0.00% 0 0 0 0.00% 20 Collection Sewers- Gravity 0.00% 0 0 0.00% 0 21 Services to Customers 0.00% 0 0.00% 0 0 0.00% 0 0.00% 0.00% 0.00% 22 Lift Stations 0 0 0 23 Pumping Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0.00% 0 0.00% 0 24 Reuse Services 0 0 0 0.00% 0 0.00% 0 0 0.00% 0 Reuse Transmission & Dist Mains 0 0 25 0.00% 0 0 0.00% 0 26 Other Plant Misc Equip 0 0 0 0.00% 0 27 Total Property CIAC 0 0 0 0 Ō

0

23,130

0

26,130

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/05

#### Florida Public Service Commission

Schedule: Page:

A-12 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 0                   | 0               |
| 2    | Meter Fees                      | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 3    | Main Extension Charge           | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 4    | Service Installation Fees       | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 5    | Total Cash CIAC                 | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
|      | 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   | Ü   | 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                | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | Ö   | 0    | 0    | 0    |      | 0 0                   | 0               |
|      | SEWER Cash CIAC:                |                   |     |     |     |      |     |     |     |      |      |      |      |                       |                 |
| 13   | Treatment & Disposal Equipment  | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 14   | Other                           | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 15   | Main Extension Charge           | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 16   | Service Installation Fees       | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
| 17   | Total Cash CIAC                 | 0                 | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0    | 0    | 0    |      | 0 0                   | 0               |
|      | Property CIAC:                  |                   |     |     |     |      |     |     |     |      |      |      |      |                       |                 |
|      | 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               |
|      | 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               |
|      | 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                | 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.

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/05

#### Florida Public Service Commission

Schedule:

A-12 Page: 3 of 5

Robert M. Griffin Preparer:

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               | 12,342            | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 |                       | 12,342          |
| 2    | Meter Fees                              | 7,128             | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128                 | 7,128           |
| 3    | Main Extension Charge                   | 446               | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446                   | 446             |
| 4    | Service Installation Fees               | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 5    | Total Cash CIAC                         | 19,916            | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916                | 19,916          |
|      | 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      | Ó      | 0      | 0      | 0                     | 0               |
| 12   | Total Water CIAC                        | 19,916            | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916                | 19,916          |
|      | SEWER                                   |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
|      | Cash CIAC;                              |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
|      |   | 13,043            | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 | 13,043 |                       | 13,043          |
|      |   | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |                       | 0               |
| 15   | - · · · · · · · · · · · · · · · · · · · | 480               | 480    | 480    | 480    | 480    | 480    | 480    | 480    | 480    | 480    | 480    | 480    |                       | 480             |
| 16   | Service Installation Fees               | 9,007             | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007  | 9,007                 | 9,007           |
| 17   | Total Cash CIAC                         | 22,530            | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530                | 22,530          |
|      | 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               |
| 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                        | 22,530            | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530 | 22,530                | 22,530          |

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/06

# Florida Public Service Commission

Schedule: Page: A-12 4 of 5

Preparer:

Robert M. Griffin

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

| Line | (1)                             | (2)<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 CIAC:                      |                   |          |                  |             |             |             |        |        |        |        | 10.010 | 40.040 | 12,342                | 12,342          |
| 1    | Water Treatment Equipment       | 12,342            | 12,342   | 12,342           | 12,342      | 12,342      | 12,342      | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 |                       | 7,128           |
| 2    | Meter Fees                      | 7,128             | 7,128    | 7,128            | 7,128       | 7,128       | 7,128       | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  | 7,128  |                       | 446             |
| 3    | Main Extension Charge           | 446               | 446      | 446              | 446         | 446         | 446         | 446    | 446    | 446    | 446    | 446    | 446    |                       | 0               |
| 4    | Service Installation Fees       | 0                 | 0        | 0                | 0           | 0           | 0           | 0      | 0      | 0      | 0      | 0      |        | , 0                   | U               |
| 5    | Total Cash CIAC                 | 19,916            | 19,916   | 19,916           | 19,916      | 19,916      | 19,916      | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916                | 19,916          |
|      | Property CIAC:                  |                   |          |                  |             |             |             |        |        |        |        |        |        |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 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               |
| 8    | Services                        | 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               |
| 10   | 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      | (      | ) 0                   | 0               |
| 12   | Total Water CIAC                | 19,916            | 19,916   | 19,916           | 19,916      | 19,916      | 19,916      | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916 | 19,916                | 19,916          |
|      | SEWER                           |                   |          |                  |             |             |             |        |        |        |        |        |        |                       |                 |
|      | Cash CIAC:                      | 40.040            | 10.010   | 40.040           | 42.042      | 42.042      | 42.042      | 13,476 | 13,476 | 13,476 | 13,910 | 13,910 | 13,910 | 14,343                | 13,443          |
| 13   |                                 | 13,043            | 13,043   | 13,043           | 13,043<br>0 | 13,043<br>0 | 13,043<br>0 | 13,476 | 0      | 0      | 0      | 0      | 10,510 |                       | 0               |
| 14   |                                 | 0<br>480          | 0<br>480 | 0<br><b>4</b> 80 | 480         | 480         | 480         | 640    | 640    | 640    | 800    | 800    | 800    |                       | 628             |
| 15   |                                 |                   | 9,007    | 9,007            | 9,007       | 9,007       | 9,007       | 9,064  | 9,064  | 9,064  | 9,120  | 9,120  | 9,120  |                       | 9,059           |
| 16   | Service Installation Fees       | 9,007             | 9,007    | 9,007            | 9,007       | 9,007       | 9,007       | 5,004  | 5,004  | 5,004  | 3,120  |        |        |                       |                 |
| 17   | Total Cash CIAC                 | 22,530            | 22,530   | 22,530           | 22,530      | 22,530      | 22,530      | 23,180 | 23,180 | 23,180 | 23,830 | 23,830 | 23,830 | 24,480                | 23,130          |
|      | Property CIAC:                  |                   |          |                  |             |             |             |        |        |        |        |        |        |                       |                 |
| 18   | Structures & Improvements       | 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               |
| 20   | Collection Sewers- Gravity      | 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               |
| 22   | Lift Stations                   | 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               |
| 24   | Reuse Services                  | 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               |
|      | Other Plant Misc Equip          | 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               |
| 28   | Total Sewer CIAC                | 22,530            | 22,530   | 22,530           | 22,530      | 22,530      | 22,530      | 23,180 | 23,180 | 23,180 | 23,830 | 23,830 | 23,830 | 24,480                | 23,130          |

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/07

#### Florida Public Service Commission

Schedule:

A-12 5 of 5

Page: Preparer:

Robert M. Griffin

and the special with the control of

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    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec                   | Balance         |
|      | WATER                           |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
|      | Cash CIAC:                      |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
| 1    | Water Treatment Equipment       | 12,342            | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342 | 12,342                | 12,342          |
| 2    | Meter Fees                      | 7,128             | 7,128  | 7,128  | 7,818  | 7,818  | 7,818  | 8,508  | 8,508  | 8,508  | 9,198  | 9,198  | 9,198  | 9,888                 | 8,296           |
| 3    | Main Extension Charge           | 446               | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446    | 446                   | 446             |
| 4    | Service Installation Fees       | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 5    | Total Cash CIAC                 | 19,916            | 19,916 | 19,916 | 20,606 | 20,606 | 20,606 | 21,296 | 21,296 | 21,296 | 21,986 | 21,986 | 21,986 | 22,676                | 21,084          |
|      | 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                | 19,916            | 19,916 | 19,916 | 20,606 | 20,606 | 20,606 | 21,296 | 21,296 | 21,296 | 21,986 | 21,986 | 21,986 | 22,676                | 21,084          |
|      | SEWER<br>Cash CIAC:             |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
| 13   | Treatment & Disposal Equipment  | 14,343            | 14,343 | 14,343 | 14,993 | 14,993 | 14,993 | 15,643 | 15,643 | 15,643 | 16,293 | 16,293 | 16,293 | 16,943                | 15,443          |
| 14   | Other                           | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 15   | Main Extension Charge           | 960               | 960    | 960    | 1,200  | 1,200  | 1,200  | 1,440  | 1,440  | 1,440  | 1,680  | 1,680  | 1,680  | 1,920                 | 1,366           |
| 16   | Service Installation Fees       | 9,177             | 9,177  | 9,177  | 9,262  | 9,262  | 9,262  | 9,347  | 9,347  | 9,347  | 9,432  | 9,432  | 9,432  | 9,517                 | 9,321           |
| 17   | Total Cash CIAC                 | 24,480            | 24,480 | 24,480 | 25,455 | 25,455 | 25,455 | 26,430 | 26,430 | 26,430 | 27,405 | 27,405 | 27,405 | 28,380                | 26,130          |
|      | 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               |
|      | 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               |
|      | 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                | 24,480            | 24,480 | 24,480 | 25,455 | 25,455 | 25,455 | 26,430 | 26,430 | 26,430 | 27,405 | 27,405 | 27,405 | 28,380                | 26,130          |

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

# Florida Public Service Commission

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

Schedule: A-13 Page:

1 of 2

Preparer: Robert M. Griffin

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

| <u> </u> | (1)   | (2)                    | (3)           |
|----------|---|------------------------|---------------|
|          |   | Water                  | Sewer         |
| Line     |   | Year End               | Year End      |
| No.      | Description                                       | Balance                | Balance       |
|          | alances for this system begin June 30, 2004 in ac | cordance with PSC Amer | idatory 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                                  |                        |               |
|          |   |                        |               |
|          | 1995  |                        |               |
| 8        | Additions   |                        |               |
| 9        | Adjustments                                       |                        |               |
| 10       | 12/31/95 Balance                                  |                        |               |
|          | 1996  |                        |               |
| 11       | Additions   |                        |               |
| 12       | Adjustments                                       |                        |               |
| 13       | 12/31/96 Balance                                  |                        |               |
|          | 1997  |                        |               |
| 14       |   |                        |               |
| 15       | Adjustments                                       |                        |               |
| 16       | 12/31/97 Balance                                  |                        |               |
|          | 1998  |                        |               |
| 17       | Additions   |                        |               |
| 18       | Adjustments                                       |                        |               |
| 19       | 12/31/98 Balance                                  |                        |               |
|          |   |                        |               |
| 20       | 1999  |                        |               |
| 20       | Additions   |                        |               |
| 21<br>22 | Adjustments                                       | <del></del>            |               |
| 22       | 12/31/99 Balance                                  |                        |               |

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

# Florida Public Service Commission

Palm Port

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)                  |
|----------------|---|---------------------------------|----------------------|
|                | ` ,   | Water                           | Sewer                |
| Line           |   | Year End                        | Year End             |
| No.            | Description   | Balance                         | Balance              |
| The b          | palances for this system begin June 30,                           | 2004 in accordance with PSC Ame | endatory Order       |
|                | 2000<br>Additions<br>Adjustments<br>12/31/00 Balance              |                                 |                      |
| 27             | 2001<br>Additions<br>Adjustments<br>12/31/01 Balance              |                                 |                      |
|                | 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 | 9,295                           | 11,965               |
|                | 2004<br>Additions<br>Adjustments<br>12/31/04 Balance              | 378<br>0<br>9,673               | 481<br>0<br>12,446   |
|                | 2005<br>Additions<br>Adjustments<br>12/31/05 Balance              | 755<br>0<br>10,428              | 963<br>0<br>13,409   |
| 41<br>42<br>43 |   | 757<br>0<br>11,185              | 957<br>0<br>14,366   |
|                | 2007<br>Additions<br>Adjustments<br>12/31/07 Balance              | 806<br>0<br>11,991              | 1,030<br>0<br>15,396 |
|                | Commenting Calculation A 40 (no. 0.5)                             |                                 |                      |

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

## Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

Docket No. 060368-WS

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

Schedule:

A-14

Page:

1 of 5

Preparer: Robert M. Griffin

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

| If a projected v | vear is employed | provide breakdown for tes | t vear hase | vear and intermediate vear als | 'n |
|------------------|------------------|---------------------------|-------------|--------------------------------|----|
|                  |                  |                           |             |                                |    |

|          | If a projected year is employed, prov |                  |                   |                |            |                   | (7)         | <u> </u>   | (0)              | (10)            |
|----------|---------------------------------------|------------------|-------------------|----------------|------------|-------------------|-------------|------------|------------------|-----------------|
|          | (1)                                   | (2)<br>Historica | (3)<br>al Base Ye | (4)<br>ar 2005 | (5)        | (6)<br>ediate Yea | (7)         | (8)        | (9)<br>d rate Ye | (10)<br>ar 2007 |
| Line     |                                       | Adjusted         |                   | ed & Useful    | Adjusted   |                   | ed & Useful | Adjusted   |                  | ed & Usefu      |
| No.      | Description                           | Balance          | %                 | Adjusted       | Balance    | %                 | Amount      | Balance    | %                | Amount          |
|          | WATER                                 |                  |                   |                | 340110     |                   | 71115511    |            |                  |                 |
|          | Cash                                  |                  |                   |                |            |                   |             |            |                  |                 |
| 1        | Water Treatment Equipment             | 3,903            | 0.00%             | 0              | 4,292      | 0.00%             | 0           | 4,675      | 0.00%            | C               |
| 2        | Meter Fees                            | 6,127            | 0.00%             | 0              | 6,484      | 0.00%             | 0           | 6,861      | 0.00%            | (               |
| 3        | Main Extension Charge                 | 20               | 0.00%             | 0              | 30         | 0.00%             | 0           | 41         | 0.00%            | (               |
| 4        | Service Installation Fees             | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            | (               |
| 5        | Total Cash                            | 10,050           | -                 | 0              | 10,806     | -                 | 0           | 11,577     | -                | (               |
|          | Property                              |                  |                   |                |            |                   |             |            |                  |                 |
| 6        | Dist Reservoirs & Standpipes          | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            | (               |
| 7        | T&D Mains                             | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 8        | Services                              | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            | •               |
| 9        | Meters/Meter Installation             | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 10       | Hydrants                              | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 11       | Total Property                        | 0                | -                 | 0              | 0          | -                 | 0           | 0          | -                |                 |
| 12       | Total Water                           | 10,050           | -                 | 0              | 10,806     | -                 | 0           | 11,577     | -                |                 |
|          | SEWER                                 |                  |                   |                |            |                   |             |            |                  |                 |
| 40       | Cash                                  | 7.407            | 0.000             |                | 0.400      | 0.000/            |             | 0.004      | 0.00%            |                 |
| 13<br>14 | Treatment & Disposal Equipment Other  | 7,487            | 0.00%<br>0.00%    | 0              | 8,199<br>0 | 0.00%<br>0.00%    | 0           | 8,921<br>0 | 0.00%            |                 |
| 15       | Main Extension Charge                 | 0<br>25          | 0.00%             | 0              | 35         | 0.00%             | ő           | 55         | 0.00%            |                 |
| 16       | Service Installation Fees             |                  | 0.00%             | 0              | 5.653      | 0.00%             | 0           | 5,893      | 0.00%            |                 |
| 10       | Service installation Fees             | 5,416            | 0.00%             | U              |            | 0.00%             | · ·         |            | 0.00%            |                 |
| 17       | Total Cash                            | 12,928           | _                 | 0              | 13,887     | _                 | 0           | 14,869     |                  |                 |
|          | Property                              |                  |                   |                |            |                   |             |            |                  |                 |
| 18       | Structures & Improvements             | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 19       | Collection Sewers- Force              | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 20       | Collection Sewers- Gravity            | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 21       | Services to Customers                 | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 22       | Lift Stations                         | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 23       | Pumping Equipment                     | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 24       | Reuse Services                        | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 25       | Reuse Transmission & Dist Mains       | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 26       | Other Plant Misc Equip                | 0                | 0.00%             | 0              | 0          | 0.00%             | 0           | 0          | 0.00%            |                 |
| 27       | Total Property                        | 0                | -                 | 0              | 0          | -                 | Ō           | 0          | -                |                 |
| 28       | Total Sewer                           | 12,928           | -                 | 0              | 13,887     | -                 | 0           | 14,869     | -                |                 |

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

Test Year Average Balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/05

#### Florida Public Service Commission

Schedule: A-14

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Robert M. Griffin Preparer:

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

| Line         | (1)                         | (2)<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 May | Jun | Jul | Aug  | Sep  | Oct  | Nov        | Dec                   | Balance         |
| WAT<br>Cash  |                             |                   |     |     |     |     | •       |     |     |      |      |      |            |                       |                 |
| 1 Water      | r Treatment Equipment       | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | . 0             |
| 2 Meter      | r Fees                      | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 3 Main       | Extension Charge            | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 4 Servi      | ce Installation Fees        | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 5            | Total Cash                  | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| Prope        |                             |                   |     |     |     |     |         |     |     |      |      |      |            |                       |                 |
| 6 Dist F     | Reservoirs & Standpipes     | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 7 T&D1       | Mains                       | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 8 Servi      | ces                         | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 9 Meler      | rs/Meter Installation       | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | . 0 | 0    | 0    | 0    |            | 0 0                   | 0               |
| 10 Hydra     | ants                        | 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   | Ö    | 0    | 0    |            | 0 0                   | 0               |
| SEWI<br>Cash |                             |                   |     |     |     |     |         |     |     |      |      |      |            |                       |                 |
| 13 Treati    | ment & Disposal Equipment   | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 14 Other     | •                           | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 15 Main      | Extension Charge            | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 16 Servi     | ce Installation Fees        | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 17           | Total Cash                  | 0                 | 0   | 0   | 0   | 0 - | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| Prope        |                             |                   |     |     |     |     |         |     |     |      |      |      |            |                       |                 |
|              | tures & Improvements        | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
|              | ction Sewers- Force         | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
|              | ction Sewers- Gravity       | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
|              | ces to Customers            | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 22 Lift St   |                             | 0                 | 0   | 0   | . 0 | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 23 Pump      | ing Equipment               | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 24 Reuse     | e Services                  | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    |            | 0 0                   | 0               |
| 25 Reuse     | e 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                 | 0                 | 0   | 0   | 0   | 0   | 0       | 0   | 0   | 0    | 0    | 0    | ********** | 0 0                   | 0               |

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## Florida Public Service Commission

Schedule: Page:

A-14 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                            | 2.700             | 2744    | 2 770  | 0.000  |        | 0.070  | 0.000  | 2.005       | 2.000  | 4.000  | 4.022      | 4.005      | 4.007                 | 2.002           |
| 1    | Water Treatment Equipment       | 3,708             | 3,741   | 3,773  | 3,806  | 3,838  | 3,870  | 3,903  | 3,935       | 3,968  | 4,000  | 4,032      | 4,065      |                       | 3,903<br>6,127  |
| 2    | Meter Fees                      | 5,949             | 5,979   | 6,009  | 6,038  | 6,068  | 6,098  | 6,127  | 6,157       | 6,187  | 6,217  | 6,246      | 6,276      |                       |                 |
| 3    | Main Extension Charge           | 15<br>0           | 16<br>0 | 17     | 17     | 18     | 19     | 20     | 21          | 22     | 22     | 23<br>0    | 24<br>0    | 25<br>0               | 20<br>0         |
| 4    | Service Installation Fees       | U                 | U       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | U          | U          | U                     | U               |
| 5    | Total Cash                      | 9,673             | 9,736   | 9.798  | 9,861  | 9,924  | 9,987  | 10,050 | 10,113      | 10,176 | 10,239 | 10,302     | 10,365     | 10,428                | 10,050          |
|      | 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       | c      | 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                     | 9,673             | 9,736   | 9,798  | 9,861  | 9,924  | 9,987  | 10,050 | 10,113      | 10,176 | 10,239 | 10,302     | 10,365     | 10,428                | 10,050          |
|      | SEWER                           |                   |         |        |        |        |        |        |             |        |        |            |            |                       |                 |
| 40   | Cash                            | 7.400             | 7 400   | 7.040  | ~      | 7.000  | ~ 400  | 7 407  | 7.5.47      | 7.000  | 7.000  | 7 700      | 7 705      | 7.045                 | 7.407           |
|      | Treatment & Disposal Equipment  | 7,130             | 7,189   | 7,249  | 7,308  | 7,368  | 7,428  | 7,487  | 7,547       | 7,606  | 7,666  | 7,726<br>0 | 7,785<br>0 |                       | 7,487<br>0      |
|      | Other                           | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 28         |            |                       | _               |
| 15   | 3                               | 19                | 20      | 21     | 22     | 23     | 24     | 25     | 26<br>5 426 | 26     | 27     | 5,495      | 29         |                       | 25<br>5,416     |
| 10   | Service Installation Fees       | 5,297             | 5,317   | 5,337  | 5,357  | 5,376  | 5,396  | 5,416  | 5,436       | 5,455  | 5,475  | 5,495      | 5,515      | 5,534                 | 3,416           |
| 17   | Total Cash                      | 12,446            | 12,527  | 12,607 | 12,687 | 12,767 | 12,848 | 12,928 | 13,008      | 13,088 | 13,168 | 13,249     | 13,329     | 13,409                | 12,928          |
|      | Property                        |                   |         |        |        |        |        |        |             |        |        |            |            |                       |                 |
| 18   | Structures & Improvements       | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 19   | Collection Sewers- Force        | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 20   | Collection Sewers- Gravity      | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 21   | Services to Customers           | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 25   | Reuse Transmission & Dist Mains | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 27   | Total Property                  | 0                 | 0       | 0      | 0      | 0      | 0      | 0      | 0           | 0      | 0      | 0          | 0          | 0                     | 0               |
| 28   | Total Sewer                     | 12,446            | 12,527  | 12,607 | 12,687 | 12,767 | 12,848 | 12,928 | 13,008      | 13,088 | 13,168 | 13,249     | 13,329     | 13,409                | 12,928          |

## Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

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       | 4,097             | 4,130  | 4,162  | 4,195  | 4,227  | 4,260  | 4,292  | 4,325  | 4,357  | 4,390  | 4,423  | 4,455  |                       | 4,292           |
| 2    | Meter Fees                      | 6,306             | 6,335  | 6,365  | 6,395  | 6,424  | 6,454  | 6,484  | 6,514  | 6,543  | 6,573  | 6,603  | 6,632  |                       | 6,484           |
| 3    | Main Extension Charge           | 25                | 26     | 27     | 27     | 28     | 29     | 30     | 31     | 32     | 32     | 33     | 34     |                       | 30              |
| 4    | Service Installation Fees       | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 5    | Total Cash                      | 10,428            | 10,491 | 10,554 | 10,617 | 10,680 | 10,743 | 10,806 | 10,869 | 10,932 | 10,995 | 11,059 | 11,122 | 11,185                | 10,806          |
|      | Property                        |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
| 6    | Dist Reservoirs & Standpipes    | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |                       | 0               |
| 7    | T&D Mains                       | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |                       | 0               |
| 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               |
| 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                     | 10,428            | 10,491 | 10,554 | 10,617 | 10,680 | 10,743 | 10,806 | 10,869 | 10,932 | 10,995 | 11,059 | 11,122 | 11,185                | 10,806          |
|      | SEWER                           |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
|      | Cash                            |                   |        |        |        |        |        |        |        |        |        |        | 2 405  | 0.554                 | 0.400           |
| 13   |                                 | 7,845             | 7,904  | 7,963  | 8,022  | 8,081  | 8,140  | 8,199  | 8,258  | 8,317  | 8,377  | 8,436  | 8,495  |                       | 8,199           |
|      | Other                           | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |                       | 0               |
| 15   | •                               | 30                | 31     | 32     | 33     | 34     | 34     | 35     | 36     | 37     | 38     | 39     | 40     |                       | 35              |
| 16   | Service Installation Fees       | 5,534             | 5,554  | 5,574  | 5,594  | 5,613  | 5,633  | 5,653  | 5,673  | 5,692  | 5,712  | 5,732  | 5,752  | 5,771                 | 5,653           |
| 17   | Total Cash                      | 13,409            | 13,489 | 13,568 | 13,648 | 13,727 | 13,807 | 13,887 | 13,967 | 14,047 | 14,127 | 14,206 | 14,286 | 14,366                | 13,887          |
|      | Property                        |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
| 18   | •                               | 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               |
|      | Services to Customers           | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 22   | Lift Stations                   | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 23   | Pumping Equipment               | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 24   | Reuse Services                  | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 25   | Reuse Transmission & Dist Mains | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 26   | Other Plant Misc Equip          | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 27   | Total Property                  | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 28   | Total Sewer                     | 13,409            | 13,489 | 13,568 | 13,648 | 13,727 | 13,807 | 13,887 | 13,967 | 14,047 | 14,127 | 14,206 | 14,286 | 14,366                | 13,887          |

Schedule: Page:

A-14 5 of 5

Preparer: Robert M. Griffin

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

| Line | (1)                             | (2)<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    | Арг    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec                   | Balance         |
|      | WATER                           |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
|      | Cash                            |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
| 1    | Water Treatment Equipment       | 4,488             | 4,519  | 4,550  | 4,581  | 4,612  | 4,644  | 4,675  | 4,706  | 4,737  | 4,768  | 4,799  | 4,831  | 4,862                 | 4,675           |
| 2    | Meter Fees                      | 6,662             | 6,692  | 6,721  | 6,754  | 6,787  | 6,819  | 6,855  | 6,890  | 6,925  | 6,964  | 7,002  | 7,040  | 7,082                 | 6,861           |
| 3    | Main Extension Charge           | 35                | 36     | 37     | 38     | 39     | 40     | 41     | 43     | 44     | 45     | 46     | 47     | 48                    | 41              |
| 4    | Service Installation Fees       | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 5    | Total Cash                      | 11,185            | 11,247 | 11,309 | 11,373 | 11,438 | 11,503 | 11,571 | 11,638 | 11,706 | 11,777 | 11,847 | 11,918 | 11,991                | 11,577          |
|      | 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       | Ū                 | 0      | Û      | 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                     | 11,185            | 11,247 | 11,309 | 11,373 | 11,438 | 11,503 | 11,571 | 11,638 | 11,706 | 11,777 | 11,847 | 11,918 | 11,991                | 11,577          |
|      | SEWER                           |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
|      | Cash                            |                   |        |        |        |        |        |        |        |        |        |        |        |                       |                 |
| 13   | Treatment & Disposal Equipment  | 8,554             | 8,612  | 8,670  | 8,731  | 8,791  | 8,852  | 8,915  | 8,978  | 9,042  | 9,107  | 9,173  | 9,239  | 9,308                 | 8,921           |
| 14   | Other                           | 0                 | 0      | 0      | 0      | . 0    | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 15   | Main Extension Charge           | 41                | 42     | 44     | 46     | 49     | 51     | 54     | 56     | 59     | 62     | 65     | 68     | 72                    | 55              |
| 16   | Service Installation Fees       | 5,771             | 5,791  | 5,812  | 5,832  | 5,852  | 5,872  | 5,893  | 5,913  | 5,934  | 5,955  | 5,975  | 5,996  | 6,017                 | 5,893           |
| 17   | Total Cash                      | 14,366            | 14,446 | 14,526 | 14,609 | 14,692 | 14,775 | 14,862 | 14,948 | 15,034 | 15,124 | 15,214 | 15,303 | 15,396                | 14,869          |
|      | 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               |
|      | Reuse Services                  | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 25   | Reuse Transmission & Dist Mains | 0                 | Ō      | Ö      | 0      | Ö      | Ō      | 0      | Ō      | ō      | ō      | 0      | 0      | 0                     | ō               |
|      | Other Plant Misc Equip          | ō                 | 0      | 0      | ō      | 0      | 0      | 0      | 0      | 0      | o      | 0      | ō      | ō                     | ō               |
| 27   | Total Property                  | 0                 | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0                     | 0               |
| 28   | Total Sewer                     | 14,366            | 14,446 | 14,526 | 14,609 | 14,692 | 14,775 | 14,862 | 14,948 | 15.034 | 15,124 | 15,214 | 15,303 | 15,396                | 14,869          |

# Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Palm Port
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 Port 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 Port

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)   | (3)   | (4)   |
|--|---|---|---|---|
|  |   | Historical Test Year  | Intermediate Year   | Projected Rate Year   |
| Line   |   | 2005  | 2006  | 2007  |
| No.  | 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   |
|  | Tetel Medice O CLAD I OL  |   |   |   |
|  | Total Working Capital Balance Sheet   |   |   |   |
| 13   | Accounts- All Systems   | 1,519,346   | 803,960   | 1,200,249   |
| 13   | Accounts- All Systems   |   | 803,960 of customers of all syter   |   |
| 13<br>14   | Accounts- All Systems   |   |   |   |
| 14<br>15   | Allocation for this System:  Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)  |   | of customers of all syter   | ns in Aqua Utilies FL, In   |
| 14<br>15   | Accounts- All Systems  Allocation for this System: Note: A  Allocation Percentage - Water   | ullocation is by number<br>0.289%   | of customers of all syter 0.289%  | ns in Aqua Utilies FL, Ir<br>0.289%   |
| 14<br>15   | Allocation for this System:  Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)  | ullocation is by number<br>0.289%<br>6,254  | of customers of all syter<br>0.289%<br>6,230  | ns in Aqua Utilies FL, Ir<br>0.289%<br>7,874  |
| 14<br>15<br>16   | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  | 0.289%<br>6,254<br>1,869  | of customers of all syter<br>0.289%<br>6,230<br>3,909   | ns in Aqua Utilies FL, In<br>0.289%<br>7,874<br>4,410   |
| 14<br>15<br>16<br>17<br>18                               | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)  Allocation Percentage - Sewer   | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254   | of customers of all syter<br>0.289%<br>6,230<br>3,909<br>0.289%                                   | ns in Aqua Utilies FL, Ir<br>0.289%<br>7,874<br>4,410<br>0.289%                               |
| 14<br>15<br>16<br>17<br>18                               | Accounts- All Systems  Allocation for this System: Note: A Allocation Percentage - Water 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:  | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254   | of customers of all syter<br>0.289%<br>6,230<br>3,909<br>0.289%<br>6,230                          | ns in Aqua Utilies FL, Ir<br>0.289%<br>7,874<br>4,410<br>0.289%<br>7,874                      |
| 14<br>15<br>16<br>17<br>18<br>19                         | Accounts- All Systems  Allocation for this System: Note: A Allocation Percentage - Water 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   | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869  | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909  | ns in Aqua Utilies FL, In 0.289% 7,874 4,410 0.289% 7,874 4,410                               |
| 14<br>15<br>16<br>17<br>18<br>19                         | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water 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   | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869  | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909  | ns in Aqua Utilies FL, Ir<br>0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410             |
| 14<br>15<br>16<br>17<br>18<br>19                         | Accounts- All Systems  Allocation for this System: Note: A Allocation Percentage - Water 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   | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869  | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909  | 0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410  |
| 14<br>15<br>16<br>17<br>18<br>19                         | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water 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  | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872                          | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830                            | 0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410<br>6,283<br>6,283                        |
| 14<br>15<br>16<br>17<br>18<br>19<br>20<br>21             | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water 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 7 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water   | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872<br>872                   | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830<br>5,589                   | 0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410<br>6,283<br>6,283                        |
| 14<br>15<br>16<br>17<br>18<br>19                         | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water 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  | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872                          | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830                            | 0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410<br>6,283<br>6,283                        |
| 14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23 | Accounts- All Systems  Allocation for this System:     Allocation Percentage - Water 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 7 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense     Water     Sewer  Other Regulatory Assets     Water     Sewer  Other Deferred Debits                      | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872<br>872<br>5,883<br>5,888 | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830<br>5,589                   | 0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410<br>6,283<br>6,283                        |
| 14<br>15<br>16<br>17<br>18<br>19<br>20<br>21             | Accounts- All Systems  Allocation for this System: Allocation Percentage - Water 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 7 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer   | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872<br>872                   | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830<br>5,589                   | ns in Aqua Utilies FL, In 0.289% 7,874 4,410 0.289% 7,874 4,410 6,283 6,283 6,283             |
| 14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23 | Accounts- All Systems  Allocation for this System:     Allocation Percentage - Water 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 7 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense     Water     Sewer  Other Regulatory Assets     Water     Sewer  Other Deferred Debits                      | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872<br>872<br>5,883<br>5,888 | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830<br>2,830<br>5,589<br>5,594 | 0.289%<br>7,874<br>4,410<br>0.289%<br>7,874<br>4,410<br>6,283<br>6,283<br>6,283               |
| 14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23 | Accounts- All Systems  Allocation for this System:     Allocation Percentage - Water 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 7 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense     Water     Sewer  Other Regulatory Assets     Water     Sewer  Other Deferred Debits     Water            | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872<br>872<br>5,883<br>5,888 | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830<br>2,830<br>5,589<br>5,594 | ns in Aqua Utilies FL, In 0.289% 7,874 4,410 0.289% 7,874 4,410 6,283 6,283 6,283 5,001 5,005 |
| 14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23 | Accounts- All Systems  Allocation for this System:     Allocation Percentage - Water 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 7 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense     Water     Sewer  Other Regulatory Assets     Water     Sewer  Other Deferred Debits     Water     Sewer | 0.289%<br>6,254<br>1,869<br>0.289%<br>6,254<br>1,869<br>872<br>872<br>872<br>5,883<br>5,888 | 0.289%<br>6,230<br>3,909<br>0.289%<br>6,230<br>3,909<br>2,830<br>2,830<br>2,830<br>5,589<br>5,594 | ns in Aqua Utilies FL, In 0.289% 7,874 4,410 0.289% 7,874 4,410 6,283 6,283 6,283 5,001 5,005 |

Supporting Schedules: A-18, A-19

## Aqua Utilities Florida, Inc.

#### Florida Public Service Commission

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

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

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

|          |                                    |              |              | •            | •            |              |              |              |              |              |              |              |              |   |                 |
|----------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|-----------------|
| Line     | (1)                                | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)                                    | (15)<br>Average |
| No.      | ASSETS                             | 12/31/04     | 1/31/05      | 2/20/05      | 2/24/05      | 4/20/05      | E 124 10E    | CHACIOE      | 7/04/05      | 8/31/05      | 9/30/05      | 10/31/05     | 11/30/05     | 12/31/05                                | Balance         |
| 140,     | A33E13                             | 12/3 1/04    | 1/31/05      | 2/28/05      | 3/31/05      | 4/30/05      | 5/31/05      | 6/30/05      | 7/31/05      | 8/3 1/05     | 9/30/05      | 10/3 1/03    | 11/30/03     | 12/3/103                                | Dalance         |
| 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)     |              | (11,510)     |              |              | (11,399)     | (11,362)     | (11,325)     | (11,288)     | (11,251)     | (1,056,914)                             | (91,868)        |
| _        | , ·                                | (,-,-,       | (,,          | (11,001)     | (,           | (,5.0)       | (,)          | (,,          | (11,000)     | (,,          | (            | (,,          | <b>,</b> ,   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , , ,           |
| 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            | 2 007 004    | 2 000 000    | 2 000 000    | 0 000 000    | 0.000.000    | 0.000.000    | 0.000.000    | 0.000.000    | 2 000 000    | 2.000,000    | 2.000.000    | 2,000,000    | 2,000,000                               | 2,000,566       |
| '        | 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                               | 2,000,300       |
| 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      |
|          |                                    |              |              |              |              |              |              |              |              |              |              |              |              |   |                 |

#### Comparative Balance Sheet - Assets

#### Aqua Utilities Florida, Inc.

# Florida Public Service Commission Schedule: A-18

Palm Port
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:

e: 2 of 3

Preparer: Robert M. Griffin

| Line     |                                    | (2)<br>Prior Year | (3)          | (4)          | (5)          | (6)          | (7)                                     | (8)                                     | (9)          | (10)         | (11)         | (12)         |              | (14)<br>Test Year Enc | (15)<br>Average |
|----------|------------------------------------|-------------------|--------------|--------------|--------------|--------------|---|---|--------------|--------------|--------------|--------------|--------------|-----------------------|-----------------|
| No.      | ASSETS                             | 12/31/05          | 1/31/06      | 2/28/06      | 3/31/06      | 4/30/06      | 5/31/06                                 | 6/30/06                                 | 7/31/06      | 8/31/06      | 9/30/06      | 10/31/06     | 11/30/06     | 12/31/06              | Balance         |
| 1        | Utility Plant                      | 74,040,794        | 74,655,534   | 74,893,273   | 75.399.796   | 75.436.181   | 77,417,336                              | 77,249,303                              | 76,976,721   | 76,950,257   | 77.272.592   | 77.282.592   | 78,012,592   | 90.892.592            | 77,421,505      |
| 2        | Construction Work in Progress      | 10.504.654        | 10,311,539   | 11,141,392   | 12.394,416   | 13.848.877   | 13,446,934                              | 13.706.283                              | 14.892.529   | 15.815.014   | 16.576.655   | 16.576.655   | 16.576.655   | 9,576,655             | 13,489,866      |
| 3        | Utility Plant Acquisition          | (1,056,914)       | (1,052,167)  | (1,047,420)  | (2,491,666)  | (2,472,276)  | (2,452,887)                             | (2,433,498)                             | (2,414,109)  |              | (2,375,331)  | (2,355,942)  | (2,336,553)  | (2.317.164)           | (2,092,357)     |
| 4        | GROSS UTILITY PLANT                | 83,488,534        | 83.914,906   | 84,987,246   | 85,302,546   | 86,812,782   | 88,411,384                              | 88,522,088                              | 89,455,141   | 90,370,551   | 91,473,916   | 91,503,305   | 92,252,694   | 98,152,083            | 88,819,014      |
| 5        | Less: Accumulated Depreciation     | (27,117,048)      | (27,337,985) | (27,565,528) | (28,735,457) | (28,979,537) | (29,280,240)                            | (29,182,911)                            | (29,149,185) | (29,329,139) | (29,809,589) | (30,034,997) | (30,262,533) | (29,727,637)          | (28,962,445)    |
| 6        | NET UTILITY PLANT                  | 56,371,486        | 56,576,921   | 57,421,717   | 56,567,089   | 57,833,245   | 59,131,143                              | 59,339,177                              | 60,305,956   | 61,041,412   | 61,664,327   | 61,468,309   | 61,990,161   | 68,424,447            | 59,856,569      |
| 7        | OTHER PHYSICAL PROPERTY            | 2,000,000         | 2,000,000    | 2.000,000    | 2,000,000    | 2,000,000    | 2,000,000                               | 2,000,000                               | 2,000,000    | 2,000,000    | 2,000,000    | 2.000.000    | 2.000,000    | 2,000,000             | 2,000,000       |
|          | •                                  |                   |              | ,            |              |              | _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | _,,,,,,,,,   |              |              |              |              |                       |                 |
| 8        | Cash                               | . 0               | 0            | 0            | (25,297)     | (19,291)     | (12,445)                                | (14,829)                                | 46,112       | 101,862      | 40,714       | 25,000       | 25,000       | 25,000                | 14,756          |
| 9        | Accounts Receivable Customer       | 1,208,001         | 1,353,476    | 1,404,317    | 1,259,539    | 1,528,336    | 1,316,267                               | 1,387,814                               | 1,311,640    | 1,209,048    | 1,396,400    | 1,419,184    | 1,419,184    | 1,419,184             | 1,356,338       |
| 10       | Allowance for Bad Debts            | (35,188)          | (34,469)     | (23,650)     | (19,487)     | (21,808)     | (27,403)                                | (26,754)                                | (31,854)     | (30,098)     | (32,831)     | (29,122)     | (29,122)     | (29,122)              | (28,531)        |
| 11       | Accounts Receivable Other          | 17,983            | 27,047       | 10,905       | 20,871       | 13,169       | 20,176                                  | 10,842                                  | 12,216       | 17,103       | 17,707       | 0            | 0            | 0                     | 12,925          |
| 12       | Materials & Supplies               | 0                 | 0            | 0            | 0            | 0            | 0                                       | 0                                       | 0            | 0            | 0            | 0            | 0            | 0                     | 0               |
| 13       | Temporary Investments              | 7,554             | 0            | 0            | 0            | 0            | 0                                       | 0                                       | 0            | (0)          | (0)          | (0)          | (0)          | (0)                   | 581             |
| 14       | Unbilled Revenue                   | 596,599           | 684,821      | 689,920      | 686,114      | 752,018      | 710,160                                 | 707,524                                 | 678,101      | 658,971      | 690,529      | 730,982      | 730,982      | 730,982               | 695,977         |
| 15       | Prepayments                        | 134,962           | 113,059      | 108,716      | 112,645      | 106,078      | 138,213                                 | 136,550                                 | 143,652      | 166,987      | 161,023      | 140,000      | 140,000      | 140,000               | 133,991         |
| 16       | TOTAL CURRENT ASSETS               | 1,929,910         | 2,143,933    | 2,190,207    | 2,034,384    | 2,358,501    | 2,144,968                               | 2,201,147                               | 2,159,867    | 2,123,873    | 2,273,542    | 2,286,044    | 2,286,044    | 2,286,044             | 2,186,036       |
| 17       | Prelim Survey & Investigation Chgs | 18,595            | 18,595       | 18,595       | 18,595       | 18,595       | 18,595                                  | 18,595                                  | 18,595       | 18,595       | 18,595       | 0            | 0            | 0                     | 14,304          |
| 18       | Deferred Rate Case Expense         | 520,603           | 542,441      | 551,416      | 562,099      | 578,182      | 602,932                                 | 631,379                                 | 786,460      | 835,947      | 878,906      | 973,333      | 1,142,760    | 1,262,187             | 759,127         |
| 19       | Regulatory Assets                  | 1,570,114         | 1,545,016    | 1,519,918    | 2,231,106    | 2,194,560    | 2,158,015                               | 2,121,469                               | 2,084,923    | 2,048,377    | 2,011,831    | 1,975,285    | 1,938,739    | 1,902,193             | 1,946,273       |
| 20       | Other Deferred Debits              | 302,077           | 327,468      | 309,455      | 298,726      | 289,362      | 294,932                                 | 293,460                                 | 304,833      | 328,477      | 395,097      | 354,757      | 314,417      | 274,077               | 314,395         |
| 21       | RWIP                               | (8,430)           | (13,630)     | (13,630)     | (13,630)     | (13,630)     | 0                                       | . 0                                     | (1,500)      | (1,500)      | (1,500)      | (1,500)      | (1,500)      | 0                     | (5,419)         |
| 22<br>23 |                                    |                   |              |              |              |              |   |   |              |              |              |              |              |                       |                 |
| 24       | TOTAL DEFERRED DEBITS              | 2,402,958         | 2,419,890    | 2,385,755    | 3,096,896    | 3,067,070    | 3.074,474                               | 3,064,903                               | 3,193,311    | 3,229,896    | 3,302,929    | 3,301,876    | 3,394,417    | 3,438,458             | 3,028,679       |
| 25       | TOTAL ASSETS                       | 62,704,354        | 63,140,744   | 63,997,679   | 63,698,369   | 65,258,816   | 66,350,585                              | 66,605,226                              | 67,659,134   | 68,395,181   | 69,240,798   | 69,056,228   | 69,670,622   | 76,148,948            | 67,071,284      |

## Aqua Utilities Florida, Inc.

Florida Public Service Commission
Schedule: A-18

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

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

Schedule: Page:

3 of 3

Preparer: Robert M. Griffin

| ·    | (1)                                | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)          | (15)         |
|------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|
| Line |                                    | Prior Year   |              |              |              |              |              |              |              |              |              |              |              | Test Year Enc | Average      |
| No.  | ASSETS                             | 12/31/06     | 1/31/07      | 2/28/07      | 3/31/07      | 4/30/07      | 5/31/07      | 6/30/07_     | 7/31/07      | 8/31/07      | 9/30/07      | 10/31/07     | 11/30/07     | 12/31/07      | Balance      |
| 1    | 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   |              | 100,342,592   | 97,049,130   |
| 2    | Construction Work in Progress      | 9,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655    | 5,576,655     | 5,884,347    |
| 3    | Utility Plant Acquisition          | (2,317,164)  | (2,297,775)  | (2,278,386)  | (2,258,997)  | (2,239,608)  | (2,220,219)  | (2,200,830)  | (2,181,441)  | (2,162,052)  | (2,142,663)  | (2,123,274)  | (2,103,885)  | (2,084,496)   | (2,200,830)  |
| 4    | GROSS UTILITY PLANT                | 98,152,083   | 98,201,472   | 98,260,861   | 99,175,250   | 99,289,639   | 99,384,028   | 101,293,417  | 101,352,806  | 101,892,195  | 102,846,584  | 102,895,973  | 102,945,362  | 103,834,751   | 100,732,648  |
| 5    | Less: Accumulated Depreciation     | (29,727,637) | (30,004,494) | (30,281,468) | (30,456,053) | (30,730,915) | (31,010,995) | (31,136,588) | (31,422,298) | (31,699,524) | (31,874,478) | (32,164,519) | (32,454,647) | (32,642,313)  | (31,200,456) |
| 6    | NET UTILITY PLANT                  | 68,424,447   | 68,196,978   | 67,979,393   | 68,719,197   | 68,558,725   | 68,373,033   | 70,156,829   | 69,930,508   | 70,192,671   | 70,972,107   | 70,731,455   | 70,490,715   | 71,192,439    | 69,532,192   |
| 7    | OTHER PHYSICAL PROPERTY            | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000    | 2,000,000     | 2,000,000    |
| •    | 0                                  | 25 222       | 40.007       | 0.000        |              | •            |              | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 3.846        |
| 8    | Cash                               | 25,000       | 16,667       | 8,333        | 0            | 0            | 0            | •            | 1.716.980    | 1,701,794    | 1,758,198    | 1,785,877    | 1,791,085    | 1,797,171     | 1,731,634    |
| 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    |              | (34,921)     | (36,078)     | (36,646)     | (36,753)     |               | (35,533)     |
| 10   | Allowance for Bad Debts            | (29,122)     | (32,293)     | (35,694)     | (35,296)     | (38,603)     | (37,486)     | (36,928)     | (35,232)     | (34,921)     | (30,076)     | (30,040)     | (30,733)     | (30,070)      | (30,330)     |
| 11   | Accounts Receivable Other          | U            | 0            | 0            | 0            | 0            | 0            | U            | 0            | 0            | U            | 0            | 0            | 0             | 0            |
| 12   | Materials & Supplies               | 0            | 0            | 0            | 0            | U            | 0            | (0)          | 0            | (0)          | (0)          | (0)          | (0)          | (0)           | (0)          |
| 13   | Temporary Investments              | (0)          | (0)          | (0)          | (0)          | (0)          | (0)          | (0)          | (0)          |              | 905,599      | 919,856      | 922,538      | 925,673       | 891,916      |
| 14   | Unbilled Revenue                   | 730,982      | 810,593      | 895,965      | 885,953      | 968,976      | 940,942      | 926,921      | 884,369      | 876,547      | 140,000      | 140,000      | 140,000      | 140,000       | 140,000      |
| 15   | Prepayments                        | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000      | 140,000       | 140,000      |
| 16   | TOTAL CURRENT ASSETS               | 2,286,044    | 2,508,714    | 2,748,097    | 2,710,712    | 2,951,615    | 2,870,271    | 2,829,586    | 2,706,116    | 2,683,420    | 2,767,718    | 2,809,086    | 2,816,869    | 2,825,965     | 2,731,863    |
| 17   | Prelim Survey & Investigation Chgs | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0            |
| 18   | Deferred Rate Case Expense         | 1,262,187    | 1,337,344    | 1,393,229    | 1,424,114    | 1,455,000    | 1,485,885    | 1,516,770    | 1,547,656    | 1,578,541    | 1,566,980    | 1,522,866    | 1,478,751    | 1,434,636     | 1,461,843    |
| 19   | Regulatory Assets                  | 1,902,193    | 1,865,647    | 1,829,101    | 1,792,555    | 1,756,010    | 1,719,464    | 1,682,918    | 1,646,372    | 1,609,826    | 1,573,280    | 1,536,734    | 1,500,188    | 1,463,642     | 1,682,918    |
| 20   | Other Deferred Debits              | 274,077      | 271,744      | 269,410      | 267,077      | 264,744      | 262,410      | 260,077      | 257,744      | 255,410      | 253,077      | 250,744      | 248,410      | 246,077       | 260,077      |
| 21   | RWIP                               | 0            | 0            | 0            | 0            | . 0          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0            |
| 22   |                                    |              |              |              |              |              |              |              |              |              |              |              |              |               |              |
| 23   |                                    |              |              |              |              |              |              |              |              |              |              |              |              |               |              |
| 24   | TOTAL DEFERRED DEBITS              | 3,438,458    | 3,474,735    | 3,491,741    | 3,483,747    | 3,475,753    | 3,467,759    | 3,459,765    | 3,451,771    | 3,443,777    | 3,393,337    | 3,310,343    | 3,227,349    | 3,144,355     | 3,404,838    |
| 25   | TOTAL ASSETS                       | 76,148,948   | 76,180,426   | 76,219,230   | 76,913,656   | 76,986,093   | 76,711,063   | 78,446,180   | 78,088,395   | 78,319,868   | 79,133,162   | 78,850,884   | 78,534,934   | 79,162,759    | 77,668,892   |

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

#### Aqua Utilities Florida, Inc.

Florida Public Service Commission

A-19

Schedule: Page: Preparer:

1 of 3 Robert M. Griffin

Palm Port
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.

|      | [X] Flojecico [ ]                       | ·                 | intermodule ye | ,              | ,            |               |               |              |               |              |              |                           |                        |                           |                        |
|------|---|-------------------|----------------|----------------|--------------|---------------|---------------|--------------|---------------|--------------|--------------|---------------------------|------------------------|---------------------------|------------------------|
| 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                  |                   |                |                |              |               |               |              |               |              |              | 2 200 444                 | 2 200 444              | 6 007 550                 | 1 055 413              |
| 3    | Additional Paid in Capital              | (4.4.804.004)     | (4.4.700.050)  | (4.4.050, 400) | (44.000.007) | (4.4.400.700) | (4.4.420.000) | (44.455.454) | (4.4.470.470) | (14 CC7 04E) | (14 ECQ 4E4) | 3,396,411<br>(14,570,913) | 3,396,411 (14,659,171) | 6,927,553<br>(14,614,037) | 1,055,413 (14,596,051) |
| 4    | Retained Earnings                       | (14,801,624)      | (14,709,858)   | (14,656,402)   | (14,638,887) | (14,483,792)  | (14,438,060)  | (14,400,151) | (14,473,470)  | (14,667,845) | (14,568,454) | (14,570,913)              | (14,039,171)           | (14,614,037)              | (14,550,051)           |
| 5    | Other Equity Capital                    |                   |                |                |              |               |               |              |               |              |              |                           |                        |                           | v                      |
| 6    | TOTAL EQUITY CAPITAL                    | 37,923,118        | 38,014,884     | 38,068,340     | 38,085,855   | 38,240,950    | 38,286,681    | 38,258,591   | 38,251,271    | 38,056,897   | 38,156,288   | 41,550,240                | 41,461,982             | 45,038,257                | 39, 184, 104           |
| 7    | TOTAL LONG TERM DEBT                    | 0                 | 0_             | 0              | 0            | 0             | 0             | 0            | 0_            | 0            | 0            | 0                         | 0                      | 0                         | 0                      |
| 8    | Accounts Payable                        | 1.003.999         | 55,136         | 212,005        | 175,410      | 141,251       | 150,167       | 168,509      | 77,068        | 77,898       | 285.925      | 689,364                   | 1,288,015              | 1,467,620                 | 445,567                |
| 9    | Accts & Int. Payable-Assoc Cos          | 1,195,311         | 1,816,001      | 1,504,799      | 1,263,685    | 1,760,535     | 1,539,120     | 2,401,733    | 3,002,592     | 3,312,695    | 3,197,336    | (3,739)                   | 2,211,744              | 0                         | 1,784,755              |
| 10   | Customer Deposits                       | 566, 194          | 563,075        | 567,855        | 575,841      | 583,474       | 589,151       | 579,781      | 581,790       | 589,578      | 591,713      | 599,513                   | 604,418                | 625,567                   | 585,996                |
| 11   | Accrued Taxes                           | (574,975)         | (605,149)      | (419,810)      | (278,010)    | (212,845)     | (93,342)      | (32,296)     | (123,716)     | (128,804)    | 24,563       | 73,838                    | (631,904)              | (324,416)                 | (255,913)              |
| 12   | Accrued Interest                        | 15,804            | 12,270         | 13,697         | 11,141       | 5,265         | 7,110         | 9,152        | 11,343        | 12,658       | 14,736       | 16,924                    | 19,202                 | 17,385                    | 12,822                 |
| 13   | Accrued Dividends                       | . 0               | 0              | 0              | 0            | 0             | 0             | 0            | 0             | 0            | 0            | 0                         | 0                      | 0                         | 0                      |
| 14   | Misc. Current & Accrued Liabilities     | 605,374           | 616,560        | 694,676        | 295,474      | 287,816       | 301,124       | 326,905      | 418,091       | 479,975      | 374,101      | 394,465                   | 468,901                | 521,482                   | 444,996                |
| 15   | TOTAL CURRENT & ACC LIABILITIES         | 2,811,707         | 2,457.893      | 2,573,223      | 2,043,541    | 2,565,496     | 2,493,331     | 3,453,784    | 3,967,169     | 4,344,001    | 4,488,373    | 1,770,365                 | 3,960,377              | 2,307,638                 | 3,018,223              |
| 16   | Other Deferred Credits & Oper. Reserves | 14,300            | 14,300         | 14,300         | 14,300       | 14,300        | 14,300        | 0            | 0             | 0            | 0            | 0                         | 0                      | 0                         | 6,600                  |
| 17   | Contributions in Aid of Construction    | 24,893,071        | 24,913,354     | 24,974,314     | 25,018,316   | 25.018.316    | 25,285,204    | 25,329,684   | 25,331,370    | 25,375,013   | 25,706,598   | 25.769.915                | 25.863.472             | 26.035.036                | 25.347.205             |
| 18   | Less: Accum Amort of CIAC               | (9,474,261)       | (9,521,175)    | (9,571,083)    | (9,609,666)  | (9,650,430)   | (9,691,195)   | (10,002,582) | (10,066,347)  | (10,130,086) | (10.193.825) | (10,262,923)              | (10,326,776)           |                           | (9,925,031)            |
| 19   | Accumulated Deferred Income Taxes       | 336,237           | 336,237        | 336,237        | 336,237      | 336,237       | 336,237       | 336,237      | 336,237       | 336,237      | 336,237      | 336,237                   | 336,237                | (151,521)                 | 298,717                |
| 20   | Total CIAC & Def Taxes                  | 15,755,047        | 15,728,416     | 15,739,467     | 15,744,886   | 15,704,122    | 15,930,246    | 15,663,338   | 15,601,260    | 15,581,164   | 15,849,010   | 15,843,229                | 15,872,932             | 15,358,459                | 15,720,890             |
| 21   | TOTAL EQUITY CAPITAL & LIABILITIES      | 56.504,172        | 56.215.493     | 56.395.330     | 55.888.582   | 56,524,868    | 56,724,558    | 57,375,713   | 57,819,700    | 57,982,061   | 58,493,670   | 59,163,834                | 61,295,290             | 62,704,354                | 57,929,817             |

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## Comparative Balance Sheet - Equity Capital & Liabilities

#### Agua Utilities Florida, Inc.

# Florida Public Service Commission

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

Schedule: Page:

A-19 2 of 3 Robert M, Griffin

| Line<br><b>N</b> o. |   | (2)          | (3)          | (4)          | (5)          | (6)                       | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)          | (15)         |
|---------------------|---|--------------|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|
| No.                 |   | Prior Year   |              |              |              |                           |              |              |              |              |              |              | 4.4.00.00    | Test Year End | Average      |
|                     | 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                  |              |              |              |              |                           |              |              |              |              |              |              |              |               | U            |
| 3 /                 | Additional Paid in Capital              | 6,927,553    | 6,931,392    | 8,171,620    | 8,996,527    | 8,352,772                 | 9,347,932    | 10,155,891   | 11,158,353   | 11,971,525   | 11,677,611   | (8,243,785)  | (7,013,863)  | (4,849,688)   | 5,660,295    |
| 4 1                 | 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            | 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      |
|                     | Accts & Int. Payable-Assoc Cos          | 0            | 1,236,389    | 822,812      | (662,984)    | 990,233                   | 803,106      | 898,341      | 724,883      | 705,606      | 996,372      | 750,000      | 750,000      | 750,000       | 674,212      |
|                     | 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      |
|                     | 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      |
|                     | 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 1                | 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    |
|                     | _                                       |              |              |              |              |                           |              |              |              |              |              | 0            | 0            | 0             |              |
| 16                  | Other Deferred Credits & Oper. Reserves | 0            | 0            | 0            | 0            | 0                         | 0            | 0            | 0            | 0            | 0            |              | U            |               | <u>U</u>     |
| 17                  | Contributions in Aid of Construction    | 26,035,036   | 26.065.848   | 26,094,056   | 26,483,709   | 26,522,798                | 26,552,878   | 26,421,227   | 26.509.977   | 26,601,147   | 26,462,949   | 26,462,949   | 26,462,949   | 26,612,949    | 26,406,806   |
|                     | Less: Accum Amort of CIAC               | (10,525,056) | (10,588,703) | (10,670,874) | (10,767,430) | (10,838,993)              | (10,928,013) | (11,004,101) | (11.081,163) | (11,158,225) | (11,235,884) | (11,348,462) | (11,432,899) | (11,517,815)  | (11,007,509) |
|                     | Accumulated Deferred Income Taxes       | (151,521)    | (151,521)    | (151,521)    | (151,521)    | (151,521)                 | (151,521)    | (151,521)    | (151,521)    | (151,521)    | (151,521)    | (151,521)    | (151,521)    | 1,757,224     | (4,694)      |
| 19 .                | Accombiated Deserted illicome taxes     | (101,021)    | (101,021)    | (101,021)    | (151,021)    | (.01,021)                 | (.51,521)    | (131,021)    | , 5,,52,,    | ( 1/02 1)    | ( = -10=-7   | , =/         | ,,,          |               | , , , ,      |
| 20                  | Total CIAC & Def Taxes                  | 15,358,459   | 15,325,624   | 15,271,661   | 15,564,758   | 15,532,284                | 15,473,344   | 15,265,605   | 15,188.543   | 15,111,481   | 15,238,339   | 15,160,680   | 15,083,022   | 15,209,283    | 15,291,006   |
| 21                  | TOTAL EQUITY CAPITAL & LIABILITIES      | 62,704,354   | 63.140.744   | 63,997,679   | 63.698.369   | 65,258,815                | 66,350,585   | 66,605,227   | 67,659,135   | 68,395,181   | 69,240,798   | 69,056,228   | 69,670,621   | 76,148,948    | 67,071,283   |

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

#### Aqua Utilities Florida, Inc.

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#### Florida Public Service Commission

Palm Port
Docket No. 060368-WS
Test Year Ended 2007
Historical [ ] Projected [ X ]

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

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

Robert M. Griffin

|      | (1)                                     | (2)          | (3)          | (4)            | (5)          | (6)           | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)          | (15)         |
|------|---|--------------|--------------|----------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|
| Line |   | Prior Year   |              |                |              |               |              |              | -10.110-     |              | 0.000.00     | 40.04.07     | 44100107     | Test Year End | Average      |
| No.  | Liabilities                             | 12/31/06     | 1/31/07      | 2/28/07        | 3/31/07      | 4/30/07       | 5/31/07      | 6/30/07      | 7/31/07      | 8/31/07      | 9/30/07      | 10/31/07     | 11/30/07     | 12/31/07      | Balance      |
| 1    | Common Stock Issued                     | 52,724,742   | 52,724,742   | 52,724,742     | 52,724,742   | 52,724,742    | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742   | 52,724,742    | 52,724,742   |
| 2    | Preferred Stock Issued                  |              |              |                |              |               |              |              |              |              |              |              |              |               | 0            |
| 3    | Additional Paid in Capital              | (4,849,688)  | (4,978,068)  | (5,301,355)    | (5,213,296)  | (5, 196, 875) | (5,855,930)  | (4,968,251)  | (5,471,716)  | (5,529,259)  | (5,257,893)  | (5,762,795)  | (5,662,552)  | (3,136,939)   | (5,168,047)  |
| 4    | Retained Earnings                       | (13,774,593) | (13,574,593) | (13,374,593)   | (13,174,593) | (12,974,593)  | (12,774,593) | (12,574,593) | (12,374,593) | (12,174,593) | (11,974,593) | (11,774,593) | (11,574,593) | (13,847,516)  | (12,764,817) |
| 5    | Other Equity Capital                    |              |              |                |              |               |              |              |              |              |              |              |              |               | 0            |
| 6    | TOTAL EQUITY CAPITAL                    | 34,100,461   | 34,172,081   | 34,048,794     | 34,336,853   | 34,553,274    | 34,094,219   | 35,181,898   | 34,878,433   | 35,020,890   | 35,492,256   | 35,187,354   | 35,487,597   | 35,740,287    | 34,791,877   |
| 7    | TOTAL LONG TERM DEBT                    | 22,733,641   | 22,733,641   | 22,733,641     | 22,891,235   | 22,891,235    | 22,891,235   | 23,454,599   | 23,454,599   | 23,454,599   | 23,661,504   | 23,661,504   | 23,661,504   | 23,826,858    | 23,234,600   |
| _    |   | 505.000      | 400.000      | 400.000        | 400.000      | 400.000       | 400.000      | 400.000      | 400.000      | 400.000      | 400.000      | 400.000      | 400.000      | 400.000       | 100.515      |
| 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       | 17,38 <b>5</b> | 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                       |              |              |                |              |               |              |              |              |              |              |              |              |               |              |
| 14   | Misc. Current & Accrued Liabilities     | 431,500      | 472,587      | 500,591        | 352,931      | 374,965       | 424,097      | 395,076      | 441,905      | 368,862      | 361,355      | 337,575      | 374,325      | 453,075       | 406,834      |
| 15   | TOTAL CURRENT & ACC LIABILITIES         | 4,105.565    | 2,489,622    | 2,718,986      | 2,770,883    | 2,695,022     | 2,947,169    | 2,835,214    | 2,849,866    | 3,007,852    | 2,947,693    | 3,040,136    | 2,493,763    | 2,509,210     | 2,877,768    |
| 16   | Other Deferred Credits & Oper. Reserves | 0            | 0            | 0              | 0            | 0             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0            |
| 17   | Contributions in Aid of Construction    | 26.612.949   | 26.612.949   | 26,612,949     | 26.877.949   | 26.877.949    | 26.877.949   | 27.142.949   | 27,142,949   | 27,142,949   | 27,407,949   | 27,407,949   | 27.407.949   | 27,672,949    | 27,061,411   |
| 18   | Less: Accum Amort of CIAC               | (11,517,815) | (11,602,976) | (11,688,138)   | (11,774,147) | (11.860,157)  | (11.946,166) | (12.033.024) | (12,119,881) | (12,206,738) | (12,294,444) | (12,382,149) | (12,469,855) | (12,558,408)  | (12,034,915) |
| 19   | Accumulated Deferred Income Taxes       | 1,757,224    | 1,775,110    | 1,792,997      | 1,810,884    | 1,828,770     | 1,846,657    | 1,864,543    | 1,882,430    | 1.900.317    | 1,918,203    | 1,936,090    | 1,953,976    | 1,971,863     | 1,864,543    |
| 13   | Acquired actioned modifies taxes        | 1,757,224    | .,           | 1,1 32,331     | .,5.0,004    | ,,020,770     | .,5 10,051   | .,001,010    | 1,002,100    | .,000,017    | .,5,70,200   | .,000,000    | ,,550,570    | 1,571,000     | .,55-,0-0    |
| 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 Port NET OPERATING INCOME

|  | SCHEDULE      | PAGE   |
|--|---------------|--------|
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| Net Operating Income Statement - Sewer           | B-2           | 58     |
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## Schedule of Sewer Net Operating Income

Palm Port Docket No. 060368-WS

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

## Florida Public Service Commission

Schedule:

B-2 1 of 1

Page: Preparer:

Jack Schreyer

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

|             | (1)                                  | (2)<br>Per    | (3)<br>Utility          | (4)<br>Adjusted   | (5)                    | (6)<br>Adjusted     | (7)                    | (8)<br>Adjusted   | (9)<br>Requested      | (10)<br>Requested  | (11)                    |
|-------------|--------------------------------------|---------------|-------------------------|-------------------|------------------------|---------------------|------------------------|-------------------|-----------------------|--------------------|-------------------------|
| Line<br>No. | Description                          | Books<br>2005 | Test Year<br>Adjustment | Test Year<br>2005 | Adjustments<br>2005-06 | Intermd. Yr<br>2006 | Adjustments<br>2006-07 | Rate Year<br>2007 | Revenue<br>Adjustment | Annual<br>Revenues | Supporting<br>Schedules |
| 1           | OPERATING REVENUES                   | 60,487        | (100)                   | 60,387            | 1,259                  | 61,646              | 1,160                  | 62,806            | 45,437                | 108,243            | B-4                     |
| 2           | Operation & Maintenance              | 56,810        | 906                     | 57,717            | (11,948)               | 45,769              | 14,142                 | 59,911            | 671                   | 60,582             | B-6                     |
| 3           | Depreciation, net of CIAC Amort.,U&U | 0             | 13,130                  | 13,130            | 537                    | 13,667              | 1,875                  | 15,542            | 0                     | 15,542             | B-14                    |
| 4           | Amortization                         | 0             | 0                       | 0                 | 589                    | 589                 | 0                      | 589               | 0                     | 589                | B-3                     |
| 5           | Taxes Other Than Income              | 4,955         | 0                       | 4,955             | 126                    | 5,080               | 3,877                  | 8,957             | 2,045                 | 11,002             | B-15                    |
| 6           | Provision for Income Taxes           | (607)         | (5,249)                 | (5,856)           | 3,957                  | (1,899)             | (7,785)                | (9,684)           | 16,041                | 6,358              | C-1                     |
| 7           | OPERATING EXPENSES                   | 61,158        | 8,788                   | 69,946            | (6,739)                | 63,207              | 12,109                 | 75,316            | 18,757                | 94,073             |                         |
| 8           | NET OPERATING INCOME                 | (671)         | (8,888)                 | (9,559)           | 7,998                  | (1,561)             | (10,949)               | (12,509)          | 26,680                | 14,170             |                         |
| 9           | RATE BASE                            | 0             | 113,864                 | 113,864           | (2,691)                | 111,173             | 63,054                 | 174,227           |                       | 174,227            | A-2                     |
| 10          | RATE OF RETURN                       |               | =                       | -8.40%            |                        |                     |                        |                   | :                     | 8.13%              |                         |

# Florida Public Service Commission

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

1 of 5 Jack Schreyer

Historical [X] Projected []

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

|             | (1)  |  | (2)     | (3)     | (4)                     |
|-------------|--|--|---------|---------|-------------------------|
| Line<br>No. | Description  | _  | Water   | Sewer   | Supporting<br>Schedules |
|             | UTILITY TEST YEAR ADJUSTMEN                          | NTS - 2005   |         |         |                         |
| 1           | A. REVENUES  |  |         |         | E-2                     |
| 2           | To reconcile booked revenues with                    | billing analysis   | (106)   | (100)   |                         |
| 3           | TOTAL  |  | (106)   | (100)   |                         |
| 4           | B. OPERATIONS & MAINTENANCE                          |  |         |         | B-5, B-6                |
| 5<br>6      | Materials & Supplies                                 | Remove non-recurring hurricane expense from prior  | 0       | 0       | <b>D-3, D-0</b>         |
| •           | .,   | periods.   |         |         |                         |
| 7           | Contractual Services - Legal                         | 2004 Accrual true up - Non-recurring   | 135     | 135     |                         |
| 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. | 92      | 92      |                         |
| 10          | Bad Debt Expense                                     | Out of Period Bad Debt accrual true-up   | 488     | 488     |                         |
| 11          | Miscellaneous Expense                                | Non-recurring transfer from Parent to Utility  | 192     | 192     |                         |
| 12          | TOTAL  |  | 906     | 906     |                         |
| 13          |  |  |         |         |                         |
| 14          | C. DEPRECIATION NET OF AMORTIZ                       |  |         |         | B-13, B-14              |
| 15          |  | d for PSC approved UPIS balances and PSC lives   | 3,388   | 14,093  |                         |
| 16          |  | C approved balances and rates based on PSC UPIS lives  | (755)   | (963)   |                         |
| 17          | TOTAL  |  | 2,633   | 13,130  |                         |
| 18          | D AMORTIZATION                                       |  |         |         |                         |
| 19          | D. AMORTIZATION                                      |  | •       | 0       |                         |
| 20<br>21    | -  |  | 0       | 0       |                         |
| 22          | TOTAL  |  | 0       | 0       |                         |
| 23          | TOTAL  |  | U       | U       |                         |
| 24          | E. TAXES OTHER THAN INCOME TAX                       | (  |         |         | B-15                    |
| 25          | Payroll tax adjustment                               | `  | 0       | 0       | 2 10                    |
| 26          | Property Tax adjustment for Futu                     | ure Use plant  | ő       | Ö       |                         |
| 27          | TOTAL  |  | 0       | 0       |                         |
| 28          |  |  | _       |         |                         |
| 29          | F. INCOME TAXES                                      |  |         |         |                         |
| 30          | <ol> <li>Income tax impact of the adjustr</li> </ol> | nents to per book income   | (1,341) | (5,249) | C-1                     |
| 31          | TOTAL  |  | (1,341) | (5,249) |                         |
| 32          |  |  |         |         |                         |
| 33          | TOTAL INCOME ADJUSTMENTS                             |  | 2,092   | 8,687   |                         |
|             |  |  |         |         |                         |

Florida Public Service Commission

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

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

Jack Schreyer

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

| Line   | (1)                                     |   | (2)<br>2006 | (3)<br>2006 | (4)<br>Supporting |
|--------|---|---|-------------|-------------|-------------------|
| No.    | Description                             | 0000  | Water       | Sewer       | Schedules         |
|        | UTILITY TEST YEAR ADJUSTMENTS           | - 2006  |             |             | E-2, E-13         |
| 1      | A. REVENUES  Customer growth            |   | 1,203       | 1,259       |                   |
| 2<br>3 | TOTAL                                   | <del>-</del>  | 1,203       | 1,259       |                   |
| 4      | TOTAL                                   |   | 1,200       | .,===       |                   |
| 5      | B. OPERATIONS & MAINTENANCE             |   |             |             | B-5, B-6          |
| 6      | Salaries & Wages - Employees            | Adjustment for open positions   | (4,481)     | (8,104)     |                   |
| 7      | Salaries & Wages - Officers, Exec.      | Adjustment for open positions   | (40)        | (29)        |                   |
| 8      | Employee Pensions & Benefits            | Adj. for open positions, less capitalized benefits  | 1,212       | (1,808)     |                   |
| 9      | Purchased Water / Sewer Treatment       | Adj. for usually wet weather, plus increase for growth and inflationary increases   | (413)       | (143)       |                   |
| 10     | Sludge Removal Expense                  | Adj. for upgraded plants, growth and inflationary increases   | 0           | (153)       |                   |
| 11     | Purchased Power                         | Adj, for increase in cost due to storm damage recover surcharges and fuel charges   | (185)       | (331)       |                   |
| 12     | Fuel for Purchased Power                | Adj. for increase in cost due to fuel charges   | (2)         | 708         |                   |
| 13     | Chemicals                               | Adj. for increase in chlorine costs   | 130         | (603)       |                   |
| 14     | Materials & Supplies                    | Adj. for increase in spending to improvement and  | 288         | 1,181       |                   |
|        | • •                                     | repairs that are not capital in nature.   |             |             |                   |
| 15     | Contractual Services - Engineering      | Adj, for the cost of CCR's that were previously paid by the corporate office.   | 225         | 479         |                   |
| 16     | Contractual Services - Accounting       | Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. | (475)       | (568)       |                   |
| 17     | Contractual Services - Legal            | Adj. to account for fees that were previously included in the corporate charges in the past.  | 939         | 328         |                   |
| 18     | Contractual Services - Mgmt. Fees       | Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.   | (1,610)     | (2,001)     |                   |
| 19     | Contractual Services - Testing          | Fluctuation between monthly and tri-annual testing.   | (339)       | (306)       |                   |
| 20     | Contractual Services - Other            | Adj. for changes occurring due to moving the call center from Florida to Cary, NC   | (929)       | (3,705)     |                   |
| 21     | Rental of Building/Real Prop.           | Change in the admin/operations office rent.   | (27)        | (69)        |                   |
| 22     | Rental of Equipment                     | Adj. for fluctuation for the rental of equipment that is volatile from year to year.  | (2)         | 149         |                   |
| 23     | Transportation Expenses                 | Adj, for the new procedure that transfers a portion of transportation cost to capital.  | (945)       | (1,147)     |                   |
| 24     | Insurance - Vehicle                     | Adj. for the new procedure that transfers a portion of transportation cost to capital.  | (63)        | (49)        |                   |
| 25     | Insurance - General Liability           | Adj. for increase in liability with additional UPIS   | 70          | 68          |                   |
| 26     | Insurance - Workman's Comp.             | Adj. for decrease related to open positions.  | (75)        | (82)        |                   |
| 27     | Insurance - Other                       | Adj. for volatile charges from year to year.  | (38)        | (57)        |                   |
| 28     | Advertising Expense                     | Adj. for additional advertising for open positions and customer notices for NOV's   | (1)         | (0)         |                   |
| 29     | Reg. Comm. Exp Rate Case Amort.         | None  | 0           | 0           |                   |
| 30     | Reg. Comm. Exp Rate Case Other          | None  | 0           | 0           |                   |
| 31     | Bad Debt Expense                        | Adj. for improved delinquencies   | (411)       | 65          |                   |
| 32     | Miscellaneous Expense                   | Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.         | 3,135       | 3,120       |                   |
| 33     | Non-recurring 2005 Bonus True-up        | · • · · · · · · · · · · · · · · · · · ·   | 35          | 35          |                   |
| 34     | Purchased Power Rate Increase Pass      | Through   | 179         | 1,072       |                   |
| 35     | Non-recurring 2005 Miscellaneous Exp    |   | 3           | 3           |                   |
| 36     | TOTAL                                   | -   | (3,822)     | (11,948)    |                   |
| 37     |   |   |             |             |                   |
| 38     | C. DEPRECIATION NET OF AMORTIZATION     |   |             |             | B-13, B-14        |
| 39     | Depreciation expense adjusted for plan  |   | 552         | 531         |                   |
| 40     | CIAC amortization adjusted for addition | nal contributions   | (2)         | 6           |                   |
| 41     | TOTAL                                   |   | 550         | 537         |                   |

# Florida Public Service Commission

Palm Port

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

Historical [ ] Projected [X]

Schedule:

B-3

Page: Preparer: 3 of 5

Jack Schreyer

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

|             | (1)   | (2)           | (3)           | (4)                     |
|-------------|---|---------------|---------------|-------------------------|
| Line<br>No. | Description   | 2006<br>Water | 2006<br>Sewer | Supporting<br>Schedules |
|             |   |               | ·             |                         |
| 43          | D. AMORTIZATION   |               |               |                         |
| 44          | To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order | 588           | 589           |                         |
| 45          | •   | 0             | 0_            |                         |
| 46          | TOTAL   | 588           | 589           |                         |
| 47          |   |               |               |                         |
| 48          | E. TAXES OTHER THAN INCOME TAX  |               |               | B-15                    |
| 49          | RAF on revenue from customer growth and rate index                                  | 54            | 57            |                         |
| 50          | 2. Payroll tax adjustment   | (372)         | (670)         |                         |
| 51          | 3. Property taxes associated with plant additions                                   | 3,814         | 739           |                         |
| 52          | Property Tax adjustment for Future Use plant  | 0             | 0_            |                         |
| 53          | TOTAL   | 3,497         | 126           |                         |
| 54          |   |               |               |                         |
| 55          | F. INCOME TAXES   |               |               | C-1                     |
| 56          | 1. Income tax impact of the adjustments to per book income                          | (439)         | 3,957_        |                         |
| 57          | TOTAL   | (439)         | 3,957         |                         |
| 58          |   |               |               |                         |
| 59          | TOTAL INCOME ADJUSTMENTS  | 1,576         | (5,481)       |                         |

# Florida Public Service Commission

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

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

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

| ine      | (1)   |  | (2)<br>2007 | (3)<br>2007   | (4)<br>Supporting |
|----------|---|--|-------------|---------------|-------------------|
| No.      | Description   | 0007   | Water       | Sewer         | Schedules         |
| 4        | UTILITY TEST YEAR ADJUSTMENTS                           | - 2007   |             |               | E-13              |
| 1        | A. REVENUES Customer growth                             |  | 711         | 1,160         | E-13              |
| 3        | TOTAL   | <del>-</del>   | 711         | 1,160         |                   |
| 4        | TOTAL   |  |             | 1,100         |                   |
| 5        | B. OPERATIONS & MAINTENANCE                             |  |             |               | B-5, B-6          |
| 6        | Salaries & Wages - Employees                            | Adj. to include filling open positions and to add  | 1,883       | 6,777         |                   |
| 7        | Salaries & Wages - Officers, Exec.                      | Adj. to include filling open positions and to add  | (61)        | (73)          |                   |
| 8        | Employee Pensions & Benefits                            | Adj. to include filling open positions and to add  | 741         | 801           |                   |
| 9        | Purchased Water / Sewer Treatment                       | Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer                 | 336         | 86            |                   |
| 10       | Sludge Removal Expense                                  | Adj. to '07plan, alloc'd by ERCs, increase 19.286%   | 0           | 1,155         |                   |
| 11       | Purchased Power   | Adj. to '07plan, alloc'd by ERCs, increase 14.219%   | 8           | (196)         |                   |
| 12       | Fuel for Purchased Power                                | Adj. to '07plan, alloc'd by ERCs, increase 14.219%   | 2           | 148           |                   |
| 13       | Chemicals   | Adj. to '07plan, alloc'd by ERCs, increase 8.271%  | 98          | 109           |                   |
| 14       | Materials & Supplies                                    | Adj. to '07plan, alloc'd by ERCs, increase 17.589%   | 329         | 268           |                   |
| 15       | Contractual Services - Engineering                      | Adj. to '07plan, alloc'd by ERCs, increase 0.757%  | 10          | 28            |                   |
| 16       | Contractual Services - Accounting                       | Adj. to '07plan, alloc'd by ERCs, increase 0.757%  | 45          | 11            |                   |
| 17       | Contractual Services - Legal                            | Adj. to '07plan, alloc'd by ERCs, increase 0.757%  | 8           | 101           |                   |
| 18       | Contractual Services - Mgmt. Fees                       | Adj. to '07plan, alloc'd by ERCs, increase 13.351%   | 304         | 217           |                   |
| 19       | Contractual Services - Testing                          | Adj. to '07plan, alloc'd by ERCs, increase 0.757%  | 45<br>130   | 26<br>74      |                   |
| 20       | Contractual Services - Other                            | Adj. to '07plan, alloc'd by ERCs, increase 0.757% Adj. to '07plan, alloc'd by ERCs, increase 1.755%  | 22          | 8             |                   |
| 21       | Rental of Building/Real Prop.                           | Adj. to '07plan, alloc'd by ERCs, increase 1.755%  Adj. to '07plan, alloc'd by ERCs, increase 1.755% | 2           | 41            |                   |
| 22<br>23 | Rental of Equipment Transportation Expenses             | Adj. to '07plan, alloc'd by ERCs, increase 29.843%   | 174         | 116           |                   |
| 24       | Insurance - Vehicle                                     | Adj. to '07plan, alloc'd by ERCs, increase 7.195%  | 5           | 5             |                   |
| 25       | Insurance - General Liability                           | Adj. to '07plan, alloc'd by ERCs, increase 7.195%  | 24          | 18            |                   |
| 26       | Insurance - Workman's Comp.                             | Adj. to '07plan, alloc'd by ERCs, increase 7.195%  | 7           | 11            |                   |
| 27       | Insurance - Other                                       | Adi, to '07plan, alloc'd by ERCs, increase 7.195%  | 8           | 1             |                   |
| 28       | Advertising Expense                                     | Adj. to '07plan, allocated by ERCs.  | 1           | Ó             |                   |
| 29       | Reg. Comm. Exp Rate Case Amort.                         | See MFR Schedule B-12  | Ö           | Ō             |                   |
| 30       | Reg. Comm. Exp Rate Case Other                          | None   | 0           | Ō             |                   |
| 31       | Bad Debt Expense  | Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.                  | (198)       | (166)         |                   |
| 32       | Miscellaneous Expense                                   | Adj. to '07plan, alloc'd by ERCs, increase 2.571%  | 772         | 708           |                   |
| 33       | Non-recurring 2005 Bonus True-up                        |  | 36          | 36            |                   |
| 34       | Purchased Power Rate Increase Pass                      | Through  | 184         | 1,104         |                   |
| 35       | Contractual Services - Other                            | Customer Call Center conversion  | 850         | 850           |                   |
| 36       | Reg. Comm. Exp Rate Case Amort.                         |  | 1,955       | 1,955         |                   |
| 37       |   | ense reclassifications; Cust. Call Center conversion   | (76)        | (76)          |                   |
| 38<br>39 | TOTAL   |  | 7,643       | 14,142        |                   |
| 40       | C. DEPRECIATION NET OF AMORTIZATION                     |  |             |               | B-13, B-1         |
| 41       | Depreciation expense adjusted for plan                  |  | 1,747       | 1,949         |                   |
| 42<br>43 | CIAC amortization adjusted for addition<br>TOTAL        | al contributions _   | (49)        | (73)<br>1,875 |                   |
| 44       | TOTAL   |  | 1,697       | 1,075         |                   |
|          | D. AMORTIZATION   |  |             |               |                   |
| 46       | D. AINIONTIZATION                                       |  | 0           | 0             |                   |
| 47       | _   |  | Ö           | ŏ             |                   |
| 48<br>49 | TOTAL   | -  | 0           | 0             |                   |
| 50       | E. TAXES OTHER THAN INCOME TAX                          |  |             |               | B-15              |
| 51       | RAF on revenue from customer grow                       | vth and rate index   | 32          | 52            |                   |
| 52       | 2. Payroll tax adjustment                               |  | 154         | 558           |                   |
| 53       | 3. Property taxes associated with plant                 | additions  | 969         | 3,266         |                   |
| 54       | 4. Property Tax adjustment for Future t                 |  | 0           | 0             |                   |
| 55       | TOTAL   | -  | 1,155       | 3,877         |                   |
| 56       |   |  |             |               |                   |
| 57       | F. INCOME TAXES   |  |             |               |                   |
| 58       | <ol> <li>Income tax impact of the adjustment</li> </ol> | s to per book income   | (4,201)     | (7,785)       | C-1               |
| 59       | TOTAL   | -  | (4,201)     | (7,785)       |                   |
|          |   |  |             |               |                   |
| 60       |   | _  |             | 13,269        |                   |

# Florida Public Service Commission

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

Schedule:

B-3

5 of 5

Page: Preparer: Jack Schreyer

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

| No.         Description         2007 Water         Sewer         Supporting Sevedules           1         NET OPERATING REVENUE         37,024         45,437           2         Required Revenue Adjustment         37,024         45,437           3         OPERATION & MAINTENANCE EXPENSE         547         671           5         Bad Debt Adjustment Due To Proposed Rate Increase         547         671           7         TAXES OTHER THAN INCOME TAX         4.50%         1,666         2,045           9         INCOME TAX ADJUSTMENT         38,720         62,806           12         Plus Required Revenue Adjustment         38,720         62,806           12         Plus Required Revenue Adjustment         37,024         45,437           13         Rate Year Revenue at Present Rates         38,720         62,806           12         Plus Required Revenue Adjustment         75,743         108,243           14         15         Less Operating Expenses Before Income Taxes         (59,062)         (87,715)           15         Less Interest Expense         (3,296)         (4,048)           16         Less Interest Expense         (3,396)         (4,048)           17         Taxable Income         38,586  |     | (1)  | (2)                | (3)      | (4)       |
|--|-----|--|--------------------|----------|-----------|
| NET OPERATING REVENUE   Required Revenue Adjustment   37,024   45,437  |     |  |                    |          |           |
| 1 NET OPERATING REVENUE         37,024         45,437           2 Required Revenue Adjustment         37,024         45,437           3 OPERATION & MAINTENANCE EXPENSE         547         671           5 Bad Debt Adjustment Due To Proposed Rate Increase         547         671           6 TAXES OTHER THAN INCOME TAX         75,024         45,005           8 RAF on Revenue Adjustment @         4.50%         1,666         2,045           9 INCOME TAX ADJUSTMENT         38,720         62,806         62,806           12 Plus Required Revenue Adjustment         37,024         45,437         45,437           13 Rate Year Revenue at Proposed Rates         75,743         108,243           14         15         Less Operating Expenses Before Income Taxes         (59,062)         (87,715)           16 Less Interest Expense         (3,296)         (4,048)         1,3,885         16,480           17 Taxable Income         38,58%         5,163         6,357           19 Less Income Tax at Composite Rate of         38,58%         5,163         6,357           19 Less Income Tax at Present Rates         7,945         9,684  | No. |  | vvater             | Sewer    | Schedules |
| 2       Required Revenue Adjustment       37,024       45,437         3       OPERATION & MAINTENANCE EXPENSE       547       671         5       Bad Debt Adjustment Due To Proposed Rate Increase       547       671         6       TAXES OTHER THAN INCOME TAX       7545       1,666       2,045         9       INCOME TAX ADJUSTMENT       38,720       62,806         11       Rate Year Revenue at Present Rates       38,724       45,437         12       Plus Required Revenue Adjustment       37,024       45,437         13       Rate Year Revenue at Proposed Rates       75,743       108,243         14       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16       Less Interest Expense       (3,296)       (4,048)         17       Taxable Income       13,385       16,480         18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684   |     | UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007 |                    |          |           |
| OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.50% 1,666 2,045  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates 38,720 62,806 Plus Required Revenue Adjustment 37,024 45,437 Rate Year Revenue at Proposed Rates 75,743 108,243  Less Operating Expenses Before Income Taxes (59,062) (87,715) Less Interest Expense (3,296) (4,048) Taxable Income Tax at Composite Rate of 38,58% 5,163 6,357 Less Income Tax at Present Rates 7,945 9,684  | 1   | NET OPERATING REVENUE                                    |                    |          |           |
| OPERATION & MAINTENANCE EXPENSE       547       671         5 Bad Debt Adjustment Due To Proposed Rate Increase       547       671         6 TAXES OTHER THAN INCOME TAX       4.50%       1,666       2,045         8 RAF on Revenue Adjustment @       4.50%       1,666       2,045         10 INCOME TAX ADJUSTMENT       38,720       62,806         12 Plus Required Revenue Adjustment       37,024       45,437         13 Rate Year Revenue at Proposed Rates       75,743       108,243         14       15       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16 Less Interest Expense       (3,296)       (4,048)         17 Taxable Income       13,385       16,480         18 Income Tax at Composite Rate of       38,58%       5,163       6,357         19 Less Income Tax at Present Rates       7,945       9,684  | 2   | Required Revenue Adjustment                              | <u>37,024</u>      | 45,437   |           |
| 5       Bad Debt Adjustment Due To Proposed Rate Increase       547       671         6       TAXES OTHER THAN INCOME TAX       4.50%       1,666       2,045         9       INCOME TAX ADJUSTMENT       38,720       62,806         12       Plus Required Revenue Adjustment       37,024       45,437         13       Rate Year Revenue at Proposed Rates       75,743       108,243         14       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16       Less Interest Expense       (3,296)       (4,048)         17       Taxable Income       13,385       16,480         18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684  | 3   |  |                    |          |           |
| TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.50% 1,666 2,045  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates 38,720 62,806 Plus Required Revenue Adjustment 37,024 45,437 Rate Year Revenue at Proposed Rates 75,743 108,243  Less Operating Expenses Before Income Taxes (59,062) (87,715) Less Interest Expense (3,296) (4,048) Taxable Income Tax at Composite Rate of 38.58% 5,163 6,357 Less Income Tax at Present Rates 7,945 9,684   | 4   | OPERATION & MAINTENANCE EXPENSE                          |                    |          |           |
| 7 TAXES OTHER THAN INCOME TAX       4.50%       1,666       2,045         9       INCOME TAX ADJUSTMENT         11 Rate Year Revenue at Present Rates       38,720       62,806         12 Plus Required Revenue Adjustment       37,024       45,437         13 Rate Year Revenue at Proposed Rates       75,743       108,243         14       (59,062)       (87,715)         15 Less Operating Expenses Before Income Taxes       (3,296)       (4,048)         16 Less Interest Expense       (3,296)       (4,048)         17 Taxable Income       13,385       16,480         18 Income Tax at Composite Rate of       38.58%       5,163       6,357         19 Less Income Tax at Present Rates       7,945       9,684   | 5   | Bad Debt Adjustment Due To Proposed Rate Increase        | 547_               | 671      |           |
| 8       RAF on Revenue Adjustment @       4.50%       1,666       2,045         9         10       INCOME TAX ADJUSTMENT       38,720       62,806         11       Rate Year Revenue at Present Rates       37,024       45,437         12       Plus Required Revenue Adjustment       37,024       45,437         13       Rate Year Revenue at Proposed Rates       75,743       108,243         14       15       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16       Less Interest Expense       (3,296)       (4,048)         17       Taxable Income       13,385       16,480         18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684  | 6   |  |                    |          |           |
| 9 10 INCOME TAX ADJUSTMENT 11 Rate Year Revenue at Present Rates 38,720 62,806 12 Plus Required Revenue Adjustment 37,024 45,437 13 Rate Year Revenue at Proposed Rates 75,743 108,243  14 15 Less Operating Expenses Before Income Taxes (59,062) (87,715) 16 Less Interest Expense (3,296) (4,048) 17 Taxable Income 13,385 16,480 18 Income Tax at Composite Rate of 38.58% 5,163 6,357 19 Less Income Tax at Present Rates 7,945 9,684   | 7   | TAXES OTHER THAN INCOME TAX                              |                    |          |           |
| INCOME TAX ADJUSTMENT   Rate Year Revenue at Present Rates   38,720   62,806   37,024   45,437   45, | 8   | RAF on Revenue Adjustment @                              | 4.50% <u>1,666</u> | 2,045    |           |
| 11       Rate Year Revenue at Present Rates       38,720       62,806         12       Plus Required Revenue Adjustment       37,024       45,437         13       Rate Year Revenue at Proposed Rates       75,743       108,243         14       15       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16       Less Interest Expense       (3,296)       (4,048)         17       Taxable Income       13,385       16,480         18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684   | 9   |  | -                  |          |           |
| 12       Plus Required Revenue Adjustment       37,024       45,437         13       Rate Year Revenue at Proposed Rates       75,743       108,243         14       15       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16       Less Interest Expense       (3,296)       (4,048)         17       Taxable Income       13,385       16,480         18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684         20       20   | 10  | INCOME TAX ADJUSTMENT                                    |                    |          |           |
| 13       Rate Year Revenue at Proposed Rates       75,743       108,243         14       15       Less Operating Expenses Before Income Taxes       (59,062)       (87,715)         16       Less Interest Expense       (3,296)       (4,048)         17       Taxable Income       13,385       16,480         18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684   | 11  | Rate Year Revenue at Present Rates                       | 38,720             | 62,806   |           |
| 14       15     Less Operating Expenses Before Income Taxes     (59,062)     (87,715)       16     Less Interest Expense     (3,296)     (4,048)       17     Taxable Income     13,385     16,480       18     Income Tax at Composite Rate of     38.58%     5,163     6,357       19     Less Income Tax at Present Rates     7,945     9,684       20  | 12  | Plus Required Revenue Adjustment                         | 37,024_            | 45,437   |           |
| 15     Less Operating Expenses Before Income Taxes     (59,062)     (87,715)       16     Less Interest Expense     (3,296)     (4,048)       17     Taxable Income     13,385     16,480       18     Income Tax at Composite Rate of     38.58%     5,163     6,357       19     Less Income Tax at Present Rates     7,945     9,684       20   | 13  | Rate Year Revenue at Proposed Rates                      | 75,743             | 108,243  |           |
| 16     Less Interest Expense     (3,296)     (4,048)       17     Taxable Income     13,385     16,480       18     Income Tax at Composite Rate of     38.58%     5,163     6,357       19     Less Income Tax at Present Rates     7,945     9,684       20  | 14  |  |                    |          |           |
| 17     Taxable Income     13,385     16,480       18     Income Tax at Composite Rate of     38.58%     5,163     6,357       19     Less Income Tax at Present Rates     7,945     9,684       20   | 15  | Less Operating Expenses Before Income Taxes              | (59,062)           | (87,715) |           |
| 18       Income Tax at Composite Rate of       38.58%       5,163       6,357         19       Less Income Tax at Present Rates       7,945       9,684         20   |     | Less Interest Expense                                    | (3,296)            | (4,048)  |           |
| 19 Less Income Tax at Present Rates 7,945 9,684 20   |     | Taxable Income   |                    |          |           |
| 20   |     |  | -,                 | ,        |           |
|  |     | Less Income Tax at Present Rates                         | 7,945              | 9,684    |           |
| 21 Income Tax Adjustment <u>13,108</u> <u>16,041</u>   |     |  |                    |          |           |
|  | 21  | Income Tax Adjustment                                    | 13,108             | 16,041   |           |

# **Test Year Operating Revenues**

# Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Schedule: Page: B-4 1 of 1

Preparer:

Jack Schreyer

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 | )     |                                  | <del></del> |                                      |          |
| No.  |       | Account No. and Description      | Revenues    | Account No. and Description          | Revenues |
| 1    | WATE  | R SALES                          |             | SEWER SALES                          |          |
| 2    | 460   | Unmetered Water Revenue          |             | 521.1 Flat Rate - Residential        | 0        |
| 3    | 461.1 | Metered - Residential            | 36,580      | 521.2 Flat Rate - Commercial         |          |
| 4    | 461.2 | Metered - Commercial             | 0           | 521.3 Flat Rate - Industrial         |          |
| 5    | 461.3 | Metered - Industrial             |             | 521.4 Flat Rate - Public Authorities |          |
| 6    | 461.4 | Metered - Public Authorities     |             | 521.5 Flat Rate - Multi-Family       |          |
| 7    | 461.5 | Metered - Multi-Family           | 0           | 521.6 Flat Rate - Other              |          |
| 8    | 462.1 | Public Fire Protection           | 0           | 522.1 Measured - Residential         | 60,387   |
| 9    | 462.2 | Private Fire Protection          |             | 522.2 Measured - Commercial          | 0        |
| 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   | TOT   | AL WATER SALES                   | 36,580      | TOTAL SEWER SALES                    | 60,387   |
| 19   |       |                                  |             |                                      |          |
| 20   | OTHE  | R WATER REVENUES                 |             | OTHER SEWER REVENUES                 |          |
| 21   | 470   | Forfeited Discounts              |             | 531 Sale Of Sludge                   |          |
| 22   | 471   | Misc. Service Revenues           | 225         | 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   | TOT   | AL OTHER WATER REVENUES          | 225         | TOTAL OTHER SEWER REVENUES           | 0        |
| 27   |       |                                  |             |                                      |          |
| 28   | TOTA  | L WATER OPERATING REVENUES       | 36,805      | TOTAL SEWER OPERATING REVENUES       | 60,387   |

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

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Historical [X] Projected [X]

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

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

Schedule: B-5 Pag Prepa

| ige:    | 1 01 4       |
|---------|--------------|
| eparer: | Jack Schreye |

|      |     | (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 | Incr (5)-(4)   | Adjustments | Adjusted | Budgeted | Incr (9)-(8)    | Adjustments | Adjusted |
| 1    | 601 | Salaries & Wages - Employees       | 13,096    | 0           | 13,096   | 8,615    | (4,481)        | 35          | 8,649    | 10,532   | 1,883           | 36          | 10,567   |
| 2    | 603 | Salaries & Wages - Officers, Exec. | 225       | 0           | 225      | 185      | (40)           | 0           | 185      | 124      | (61)            | 0           | 124      |
| 3    | 604 | Employee Pensions & Benefits       | 2,203     | 0           | 2,203    | 3,415    | 1,212          | 0           | 3,415    | 4,156    | 741             | 0           | 4,156    |
| 4    | 610 | Purchased Water                    | 2,028     | 0           | 2,028    | 1,615    | (413)          | 0           | 1,615    | 1,951    | 336             | 0           | 1,951    |
| 5    | 615 | Purchased Power                    | 1,346     | 0           | 1,346    | 1,161    | (185)          | 179         | 1,340    | 1,348    | 8               | 184         | 1,532    |
| 6    | 616 | Fuel for Purchased Power           | 12        | 0           | 12       | 10       | (2)            | 0           | 10       | 12       | 2               | 0           | 12       |
| 7    | 618 | Chemicals                          | 888       | 0           | 888      | 1,017    | 130            | 0           | 1,017    | 1,115    | 98              | 0           | 1,115    |
| 8    | 620 | Materials & Supplies               | 1,579     | 0           | 1,579    | 1,867    | 288            | 0           | 1,867    | 2,196    | 329             | 0           | 2,196    |
| 9    | 631 | Contractual Services - Engineering | 292       | 0           | 292      | 517      | 225            | 0           | 517      | 527      | 10              | 0           | 527      |
| 10   | 632 | Contractual Services - Accounting  | 1,056     | 0           | 1,056    | 581      | (475)          | 0           | 581      | 625      | 45              | 0           | 625      |
| 11   | 633 | Contractual Services - Legal       | 2         | 135         | 136      | 1,075    | 939            | 0           | 1,075    | 1,084    | 8               | 0           | 1,084    |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 3,584     | 0           | 3,584    | 1,974    | (1,610)        | 0           | 1,974    | 2,278    | 304             | 0           | 2,278    |
| 13   | 635 | Contractual Services - Testing     | 2,018     | 0           | 2,018    | 1,678    | (339)          | 0           | 1,678    | 1,723    | 45              | 0           | 1,723    |
| 14   | 636 | Contractual Services - Other       | 3,948     | 0           | 3,948    | 3,018    | (929)          | 0           | 3,018    | 3,148    | 130             | 850         | 3,998    |
| 15   | 641 | Rental of Building/Real Prop.      | 132       | 0           | 132      | 105      | (27)           | 0           | 105      | 127      | 22              | 0           | 127      |
| 16   | 642 | Rental of Equipment                | 10        | 0           | 10       | 8        | (2)            | 0           | 8        | . 9      | 2               | 0           | 9        |
| 17   | 650 | Transportation Expenses            | 1,524     | 92          | 1,617    | 672      | (945)          | 0           | 672      | 846      | 174             | 0           | 846      |
| 18   | 656 | Insurance - Vehicle                | 109       | 0           | 109      | 47       | (63)           | 0           | 47       | 52       | 5               | 0           | 52       |
| 19   | 657 | Insurance - General Liability      | 204       | 0           | 204      | 274      | 70             | 0           | 274      | 298      | 24              | 0           | 298      |
| 20   | 658 | Insurance - Workman's Comp.        | 110       | 0           | 110      | 35       | (75)           | 0           | 35       | 42       | 7               | 0           | 42       |
| 21   | 659 | Insurance - Other                  | 144       | 0           | 144      | 106      | (38)           | 0           | 106      | 114      | 8               | 0           | 114      |
| 22   | 660 | Advertising Expense                | 7         | 0           | 7        | 5        | (1)            | 0           | 5        | 6        | 1               | 0           | 6        |
| 23   | 666 | Reg. Comm. Exp Rate Case Amort.    | 0         | 0           | 0        | 0        | 0              | 0           | 0        | 0        | 0               | 1,955       | 1,955    |
| 24   | 667 | Reg. Comm. Exp Rate Case Other     | 0         | 0           | 0        | 0        | 0              | 0           | 0        | 0        | 0               | 0           | 0        |
| 25   | 670 | Bad Debt Expense                   | 487       | 488         | 974      | 564      | (411)          | 0           | 564      | 366      | (198)           |             | 366      |
| 26   | 675 | Miscellaneous Expense              | 390       | 192         | 582      | 3,717    | 3,135          | 3           | 3,720    | 4,492    | 772             | (76)        | 4,415    |
| 27   |     | TOTAL WATER O & M EXPENSES         | 35,391    | 906         | 36,298   | 32,259   | (4,039)        | 216         | 32,475   | 37,170   | 4,694           | 2,949       | 40,118   |

TOTAL WATER O & M EXPENSES

1,524

1,834

3,435

3,855

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

27

Schedule: B-5

3,704

4,839

Page: 2 of 4

Page: 2 of 4
Preparer: Jack Schreyer
Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the lest year (unadjusted Per Books).

|      |     | (1)                                | (2)  | (3) | (4)   | (5)   | (6) | (7) | (8) | (9) | (10)  | (11)  | (12)  | (13)  | (14)               |
|------|-----|------------------------------------|------|-----|-------|-------|-----|-----|-----|-----|-------|-------|-------|-------|--------------------|
| Line |     |                                    | 2005 |     |       |       |     |     |     |     |       |       |       | 2005  | Total<br>Per Books |
| No.  |     | Account No. and Name               | Jan  | Feb | Mar   | Apr   | May | Jun | Jul | Aug | Sep   | Oct   | Nov   | Dec   | Annual             |
| 1    | 601 | Salaries & Wages - Employees       | 794  | 647 | 1,182 | 661   | 567 | 725 | 367 | 996 | 2,162 | 1,220 | 2,383 | 1,391 | 13,096             |
| 2    |     | Salaries & Wages - Officers, Exec. | 0    | 17  | 45    | 27    | 26  | 34  | 29  | 17  | 37    | 23    | 27    | (58)  | 225                |
| 3    | 604 | Employee Pensions & Benefits       | 95   | 108 | 172   | 133   | 141 | 225 | 208 | 244 | 288   | 224   | 304   | 61    | 2,203              |
| 4    | 610 | Purchased Water                    | 0    | 0   | 441   | 164   | 147 | 272 | 182 | 0   | 312   | 115   | 165   | 233   | 2,028              |
| 5    | 615 | Purchased Power                    | 92   | 87  | 171   | 105   | 101 | 124 | 104 | 75  | 136   | 119   | 101   | 131   | 1,346              |
| 6    | 616 | Fuel for Purchased Power           | 0    | 0   | 3     | 1     | 1   | 2   | 1   | 0   | 2     | 1     | 1     | 1     | 12                 |
| 7    | 618 | Chemicals                          | 0    | 85  | 83    | 60    | 54  | 46  | 49  | 56  | 95    | 113   | 98    | 148   | 888                |
| 8    | 620 | Materials & Supplies               | 0    | 0   | 21    | 8     | 7   | 13  | 9   | 230 | 15    | 620   | 579   | 77    | 1,579              |
| 9    | 631 | Contractual Services - Engineering | 0    | 0   | 4     | 2     | 1   | 3   | 2   | .0  | 71    | 69    | 70    | 70    | 292                |
| 10   | 632 | Contractual Services - Accounting  | 0    | 17  | 65    | 35    | 33  | 283 | 201 | 57  | 141   | 59    | 75    | 90    | 1,056              |
| 11   | 633 | Contractual Services - Legal       | . 0  | 0   | 0     | 0     | 0   | 0   | 0   | 0   | 0     | 0     | 0     | 0     | 2                  |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 0    | 166 | 432   | 292   | 321 | 350 | 309 | 285 | 309   | 314   | 408   | 398   | 3,584              |
| 13   | 635 | Contractual Services - Testing     | 0    | 68  | 180   | 85    | 83  | 123 | 87  | 68  | 622   | 350   | 260   | 92    | 2,018              |
| 14   | 636 | Contractual Services - Other       | 89   | 521 | 262   | 2,066 | 194 | (9) | 113 | 63  | 158   | 253   | 108   | 130   | 3,948              |
| 15   | 641 | Rental of Building/Real Prop.      | 0    | 0   | 29    | 11    | 10  | 18  | 12  | 0   | 20    | 7     | 11    | 15    | 132                |
| 16   | 642 | Rental of Equipment                | 0    | 0   | 2     | 1     | 1   | 1   | 1   | 0   | 1     | 1     | 1     | 1     | 10                 |
| 17   | 650 | Transportation Expenses            | 0    | 79  | 181   | 120   | 125 | 144 | 156 | 103 | 192   | 145   | 164   | 115   | 1,524              |
| 18   | 656 | Insurance - Vehicle                | 0    | 7   | 14    | 10    | 9   | 11  | 10  | 7   | 12    | 9     | 10    | 11    | 109                |
| 19   | 657 | Insurance - General Liability      | 0    | 13  | 26    | 18    | 17  | 21  | 18  | 13  | 22    | 16    | 18    | 20    | 204                |
| 20   | 658 |                                    | 0    | 10  | 10    | 10    | 10  | 10  | 10  | 10  | 10    | 10    | 10    | 10    | 110                |
| 21   | 659 | Insurance - Other                  | 0    | 9   | 19    | 13    | 12  | 15  | 13  | 9   | 16    | 12    | 13    | 14    | 144                |
| 22   |     | Advertising Expense                | 0    | 0   | 1     | 1     | 0   | 1   | 1   | 0   | 1     | 0     | 1     | 1     | 7                  |
| 23   | 666 | Reg. Comm. Exp Rate Case Amort.    | 0    | 0   | 0     | 0     | 0   | 0   | 0   | 0   | 0     | 0     | 0     | 0     | 0                  |
| 24   | 667 |                                    | 0    | 0   | 0     | 0     | 0   | 0   | 0   | 0   | 0     | 0     | 0     | 0     | 0                  |
| 25   | 670 |                                    | 454  | 0   | 7     | 3     | 2   | 4   | 3   | 0   | 5     | 2     | 3     | 4     | 487                |
| 26   | 675 | Miscellaneous Expense              | 0    | 0   | 84    | 31    | 28  | 52  | 34  | 6   | 59    | 22    | 31    | 44    | 390                |

35,391

1,891

2,466

1,918

2,239

4,688

3,001

#### Detail of Operation & Maintenance Expenses By Month - Water

#### Florida Public Service Commission

Palm Port Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical I 1 Projected [X1

Schedule: B-5

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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       | 1,418 | 551   | 757   | 552   | 675   | 964   | 405   | 703   | 643         | 679   | 676   | 592   | 8,615         |
| 2    |     | Salaries & Wages - Officers, Exec. | 27    | 21    | (14)  | 23    | 20    | 23    | 25    | 13    | 12          | 13    | 12    | 8     | 185           |
| 3    |     | Employee Pensions & Benefits       | 278   | 299   | 284   | 368   | 352   | 349   | 376   | 226   | 222         | 225   | 224   | 214   | 3,415         |
| 4    | 610 | Purchased Water                    | 153   | 70    | 102   | 99    | 53    | 99    | 124   | 200   | 190         | 200   | 196   | 129   | 1,615         |
| 5    | 615 | Purchased Power                    | 92    | 100   | 92    | 100   | 97    | 127   | 102   | 96    | 96          | 92    | 91    | 79    | 1,161         |
| 6    | 616 | Fuel for Purchased Power           | 1     | 0     | 1     | 1     | 0     | 1     | 1     | 1     | 1           | 1     | 1     | 1     | 10            |
| 7    | 618 | Chemicals                          | 169   | 4     | 113   | 139   | 83    | 57    | 186   | 52    | 54          | 54    | 54    | 51    | 1,017         |
| 8    | 620 | Materials & Supplies               | 12    | 129   | 35    | 80    | 529   | 26    | 732   | 67    | 68          | 65    | 64    | 61    | 1,867         |
| 9    | 631 | Contractual Services - Engineering | 69    | 69    | 69    | 69    | 69    | 69    | 69    | 7     | 7           | 7     | 7     | 6     | 517           |
| 10   | 632 | Contractual Services - Accounting  | 36    | 92    | 61    | 61    | 30    | 61    | 64    | 39    | 39          | 36    | 35    | 28    | 581           |
| 11   | 633 | Contractual Services - Legal       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0           | 0     | 0     | 1,074 | 1,075         |
| 12   | 634 | Contractual Services - Mgmt. Fees  | 261   | 248   | 243   | 232   | 246   | 266   | 146   | 73    | 69          | 73    | 71    | 47    | 1,974         |
| 13   | 635 | Contractual Services - Testing     | 16    | 142   | 285   | 78    | 73    | 140   | 81    | 178   | 18 <b>1</b> | 171   | 170   | 163   | 1,678         |
| 14   | 636 | Contractual Services - Other       | 588   | 75    | 86    | 85    | 68    | 85    | 93    | 401   | 405         | 386   | 385   | 362   | 3,018         |
| 15   | 641 | Rental of Building/Real Prop.      | 10    | 5     | 7     | 6     | 3     | 6     | 8     | 13    | 12          | 13    | 13    | 8     | 105           |
| 16   | 642 | Rental of Equipment                | 1     | 0     | 0     | 0     | 0     | 0     | 1     | 1     | 1           | 1     | 1     | 1     | 8             |
| 17   | 650 | Transportation Expenses            | 142   | 118   | 121   | 68    | 10    | 24    | 23    | 37    | <b>3</b> 5  | 36    | 36    | 24    | 672           |
| 18   | 656 | Insurance - Vehicle                | 5     | 4     | 5     | 5     | 4     | 5     | 5     | 3     | 3           | 3     | 3     | 2     | 47            |
| 19   | 657 | Insurance - General Liability      | 38    | 34    | 35    | 35    | 34    | - 35  | 36    | 6     | 6           | 6     | 6     | 4     | 274           |
| 20   | 658 | Insurance - Workman's Comp.        | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 0     | 0           | 0     | 0     | 0     | 35            |
| 21   | 659 | Insurance - Other                  | 13    | 12    | 12    | 12    | 11    | 12    | 13    | 4     | 4           | 4     | 4     | 3     | 106           |
| 22   | 660 | Advertising Expense                | 1     | 0     | 0     | 0     | 0     | 0     | 0     | 1     | 1           | 1     | 1     | 0     | 5             |
| 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                   | 2     | 1     | 2     | 2     | 252   | 2     | 2     | 62    | 60          | 60    | 60    | 59    | 564           |
| 26   | 675 | Miscellaneous Expense              | 29    | 13    | 19    | 19    | 10    | 19    | 23    | 735   | 749         | 705   | 704   | 692   | 3,717         |
| 27   |     | TOTAL WATER O & M EXPENSES         | 3,366 | 1.992 | 2.319 | 2.040 | 2,624 | 2,376 | 2,516 | 2.917 | 2.857       | 2,829 | 2,816 | 3,607 | 32,259        |

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

Schedule: B-5 Page:

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Preparer: Jack Schreyer

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

|        |     | (1)                                | (2)         | (3)   | (4)          | (5)   | (6)      | (7)   | (8)   | (9)   | (10)  | (11)  | (12)  | (13)  | (14)              |
|--------|-----|------------------------------------|-------------|-------|--------------|-------|----------|-------|-------|-------|-------|-------|-------|-------|-------------------|
| Line   |     |                                    | 2007        |       |              |       |          |       |       |       |       |       |       | 2007  | Total<br>Budgeted |
| No.    |     | Account No. and Name               | ∠uu≀<br>Jan | Feb   | Mar          | Арг   | May      | Jun   | Jul   | Aug   | Sep   | Oct   | Nov   | Dec   | Annual            |
| 1      | 601 | Salaries & Wages - Employees       | 897         | 811   | 843          | 841   | 793      | 841   | 866   | 945   | 935   | 945   | 942   | 872   | 10,532            |
| 2      | 603 |                                    | 12          | 5     | 8            | 041   | 193      | 8     | 9     | 15    | 15    | 15    | 15    | 10    | 124               |
| 3      | 604 | Employee Pensions & Benefits       | 340         | 363   | 345          | 441   | 422      | 418   | 447   | 281   | 276   | 280   | 279   | 265   | 4,156             |
| 4      | 610 |                                    | 185         | 84    | 123          | 120   | 64       | 120   | 149   | 242   | 229   | 241   | 237   | 156   | 1,951             |
| 5      | 615 |                                    | 107         | 115   | 106          | 116   | 111      | 147   | 117   | 111   | 112   | 107   | 106   | 92    | 1,348             |
| 6      |     | Fuel for Purchased Power           | 107         | 113   | 100          | 110   | 0        | 141   | 117   | 111   | 1     | 107   | 100   | 1     | 12                |
| 7      | 618 |                                    | 184         |       | 123          | 151   | 91       | 63    | 202   | 58    | 60    | 61    | 61    | 56    | 1,115             |
| ,<br>R | 620 | Materials & Supplies               | 15          | 153   | 41           | 94    | 622      | 30    | 861   | 79    | 80    | 76    | 75    | 71    | 2,196             |
| g      | 631 | Contractual Services - Engineering | 71          | 70    | 70           | 70    | 70       | 70    | 70    | 7 7   | 7     | 70    | 73    | 7     | 527               |
| 10     | 632 |                                    | 39          | 94    | 64           | 64    | 31       | 64    | 67    | 43    | 43    | 41    | 41    | 32    | 625               |
| 11     | 633 |                                    | 0           | 0     | 04           | 0     | 0        | 0     | 07    | 45    | 40    | 0     | 0     | 1,082 | 1.084             |
| 12     | 634 |                                    | 299         | 283   | 2 <b>7</b> 7 | 266   | 280      | 304   | 168   | 88    | 83    | 88    | 86    | 57    | 2,278             |
| 13     | 635 |                                    | 19          | 145   | 290          | 80    | 75       | 143   | 83    | 184   | 186   | 176   | 175   | 167   | 1,723             |
| 14     | 636 |                                    | 603         | 80    | 93           | 92    | 73<br>72 | 92    | 101   | 417   | 421   | 402   | 401   | 373   | 3.148             |
| 15     | 641 | Rental of Building/Real Prop.      | 12          | 50    | 93           | 92    | 12       | 92    | 10    | 16    | 15    | 16    | 15    | 10    | 127               |
| 16     | 642 | Rental of Equipment                | 12          | 0     | 1            | 1     | 0        | 1     | 10    | 10    | 13    | 10    | 1     | 10    | 9                 |
| 17     | 650 | Transportation Expenses            | 182         | 151   | 155          | 87    | 12       | 30    | 27    | 44    | 42    | 44    | 43    | 29    | 846               |
| 18     | 656 | Insurance - Vehicle                | 102         | 131   | 135<br>5     | 5     | 12       | 5     | 5     | 44    | 42    | 44    | 43    | 29    | 52                |
| 19     | 657 | Insurance - General Liability      | /1          | 37    | 38           | 38    | 36       | 38    | 38    | 7     | 7     | 7     | 7     | 5     | 298               |
| 20     | 658 | Insurance - Workman's Comp.        | 6           | 6     | 6            | 6     | 6        | 6     | 6     | 'n    | ń     | 'n    | 'n    | 0     | 42                |
| 21     | 659 |                                    | 15          | 12    | 13           | 13    | 11       | 13    | 13    | 5     | 5     | 5     | 5     | 3     | 114               |
| 22     | 660 | Advertising Expense                | 1           | 12    | 10           | 13    | ''       | 13    | 13    | 1     | 1     | 1     | 1     | 1     | 6                 |
| 23     | 666 | Reg. Comm. Exp Rate Case Amort.    | 'n          | n     | n            | 0     | n        | 0     | 0     | 'n    | 'n    | 'n    | 'n    | 'n    | õ                 |
| 24     | 667 | Reg. Comm. Exp Rate Case Other     | Õ           | ň     | , 0          | 0     | Õ        | 0     | 0     | n     | 0     | ñ     | ñ     | n     | o o               |
| 25     | 670 | Bad Debt Expense                   | 3           | 1     | 2            | 2     | 158      | 2     | 2     | 41    | 40    | 39    | 39    | 38    | 366               |
| 26     | 675 |                                    | 35          | 16    | 23           | 23    | 12       | 23    | 28    | 888   | 905   | 852   | 851   | 836   | 4,492             |
| 27     |     | TOTAL WATER O & M EXPENSES         | 3,072       | 2,442 | 2,635        | 2,526 | 2,879    | 2,426 | 3,277 | 3,479 | 3,467 | 3,409 | 3,394 | 4,164 | 37,170            |

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

#### Florida Public Service Commission

Palm Port 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.

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Jack Schreyer Preparer:

| •    |     | (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               |        |      | Adjusted | Forecast |                | Adjustments | Adjusted | Budgeted | Incr (9)-(8)      | Adjustments | Adjusted |
| 1    | 701 | Salaries & Wages - Employees       | 14,545 | 0    | 14,545   | 6.440    | (8,104)        |             | 6.475    | 13,252   | 6,777             | 36          | 13,288   |
| 2    | 703 |                                    | 153    | 0    | 153      | 124      | (29)           | 0           | 124      | 51       | (73)              | 0           | 51       |
| 3    | 704 | Employee Pensions & Benefits       | 5,627  | 0    | 5.627    | 3.819    | (1,808)        | Ô           | 3,819    | 4.621    | 801               | 0           | 4,621    |
| 4    | 710 | Purchased Sewage Treatment         | 558    | Õ    | 558      | 415      | (143)          |             | 415      | 502      | 86                | 0           | 502      |
| 5    | 711 | Sludge Removal Expense             | 6.081  | 0    | 6.081    | 5.928    | (153)          | 0           | 5,928    | 7.082    | 1,155             | 0           | 7,082    |
| 6    | 715 | Purchased Power                    | 6.204  | 0    | 6.204    | 5.873    | (331)          | 1,072       | 6.945    | 6,749    | (196)             | 1,104       | 7,853    |
| 7    | 716 | Fuel for Power Production          | 5      | 0    | 5        | 712      | 708            | 0           | 712      | 861      | `148 <sup>´</sup> | 0           | 861      |
| 8    | 718 | Chemicals                          | 1,800  | 0    | 1,800    | 1,197    | (603)          | 0           | 1,197    | 1,306    | 109               | 0           | 1,306    |
| 9    | 720 | Materials & Supplies               | 360    | 0    | 360      | 1,541    | 1,181          | 0           | 1,541    | 1,809    | 268               | 0           | 1,809    |
| 10   | 731 | Contractual Services - Engineering | 371    | 0    | 371      | 850      | 479            | 0           | 850      | 878      | 28                | 0           | 878      |
| 11   | 732 | Contractual Services - Accounting  | 989    | 0    | 989      | 421      | (568)          | 0           | 421      | 432      | 11                | 0           | 432      |
| 12   | 733 | Contractual Services - Legal       | 22     | 135  | 157      | 485      | 328            | 0           | 485      | 586      | 101               | 0           | 586      |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 3,556  | 0    | 3,556    | 1,555    | (2,001)        | 0           | 1,555    | 1,772    | 217               | 0           | 1,772    |
| 14   | 735 | Contractual Services - Testing     | 1,640  | 0    | 1,640    | 1,335    | (306)          | 0           | 1,335    | 1,361    | 26                | 0           | 1,361    |
| 15   | 736 | Contractual Services - Other       | 12,671 | 0    | 12,671   | 8,966    | (3,705)        | 0           | 8,966    | 9,040    | 74                | 850         | 9,890    |
| 16   | 741 | Rental of Building/Real Prop.      | 106    | 0    | 106      | 37       | (69)           | . 0         | 37       | 45       | 8                 | 0           | 45       |
| 17   | 742 | Rental of Equipment                | 50     | 0    | 50       | 199      | 149            | 0           | 199      | 240      | 41                | 0           | 240      |
| 18   | 750 | Transportation Expenses            | 1,444  | 92   | 1,536    | 390      | (1,147)        | 0           | 390      | 505      | 116               | 0           | 505      |
| 19   | 756 | Insurance - Vehicle                | 94     | 0    | 94       | 45       | (49)           | 0           | 45       | 50       | 5                 | 0           | 50       |
| 20   | 757 | Insurance - General Liability      | 175    | 0    | 175      | 243      | 68             | 0           | 243      | 261      | 18                | 0           | 261      |
| 21   | 758 | Insurance - Workman's Comp.        | 134    | 0    | 134      | 52       | (82)           | 0           | 52       | 63       | 11                | 0           | 63       |
| 22   | 759 | Insurance - Other                  | 127    | 0    | 127      | 70       | (57)           | 0           | 70       | 71       | 1                 | 0           | 71       |
| 23   | 760 | Advertising Expense                | 0      | 0    | 0        | 0        | (0)            | 0           | 0        | 0        | 0                 | 0           | 0        |
| 24   | 766 | Reg. Comm. Exp Rate Case Amort.    | 0      | 0    | 0        | 0        | 0              | 0           | 0        | 0        | 0                 | 1,955       | 1,955    |
| 25   | 767 | Reg. Comm. Exp Other               | 0      | 0    | 0        | 0        | 0              | 0           | 0        | 0        | 0                 | 0           | 0        |
| 26   | 770 | Bad Debt Expense                   | 0      | 488  | 488      | 553      | 65             | 0           | 553      | 387      | (166)             | 0           | 387      |
| 27   | 775 | Miscellaneous Expense              | 98     | 192  | 290      | 3,410    | 3,120          | 3           | 3,413    | 4,121    | 708               | (76)        | 4,045    |
| 28   |     | TOTAL SEWER O & M EXPENSES         | 56,810 | 906  | 57,717   | 44,660   | (13,057)       | 1,109       | 45,769   | 56,043   | 10,273            | 3,868       | 59,911   |

Palm Port Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-6 Preparer:

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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       | 681   | 398   | 907   | 654   | 811   | 1.055 | 1.031 | 792   | 1,047 | 2,506 | 1,304 | 3,358 | 14,545 |
| 2    | 703 | Salaries & Wages - Officers, Exec. | 0     | 17    | 29    | 22    | 21    | 25    | 22    | 17    | 26    | 19    | 22    | (66)  | 153    |
| 3    | 704 | Employee Pensions & Benefits       | 97    | 111   | 197   | 145   | 151   | 199   | 178   | 254   | 314   | 1,747 | 1.792 | 442   | 5,627  |
| 4    | 710 | Purchased Sewage Treatment         | 0     | 0     | 121   | 45    | 40    | 75    | 50    | 0     | 86    | 32    | 45    | 64    | 558    |
| 5    | 711 | Sludge Removal Expense             | 0     | 428   | 672   | 965   | 81    | 1.190 | 530   | Ō     | 1.027 | 524   | 91    | 573   | 6,081  |
| 6    | 715 | Purchased Power                    | 494   | 474   | 662   | 479   | 459   | 510   | 517   | 418   | 563   | 571   | 514   | 543   | 6,204  |
| 7    | 716 | Fuel for Power Production          | 0     | 0     | 1     | 0     | 0     | 1     | 0     | 0     | 1     | 0     | 0     | 1     | 5      |
| 8    | 718 | Chemicals                          | 0     | Ō     | 316   | 187   | 148   | 192   | 150   | 84    | 207   | 54    | 186   | 276   | 1,800  |
| 9    | 720 | Materials & Supplies               | 0     | 0     | 24    | 9     | 42    | 15    | 83    | 66    | 17    | 6     | 57    | 43    | 360    |
| 10   | 731 | Contractual Services - Engineering | 0     | 0     | 2     | 1     | 1     | 1     | 1     | 0     | 2     | 57    | 1     | 305   | 371    |
| 11   | 732 | Contractual Services - Accounting  | 0     | 18    | 51    | 30    | 29    | 274   | 194   | 57    | 130   | 54    | 69    | 82    | 989    |
| 12   | 733 | Contractual Services - Legal       | 0     | 0     | 5     | 2     | 2     | 3     | 2     | . 0   | 3     | 1     | 2     | 3     | 22     |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 0     | 173   | 427   | 297   | 328   | 350   | 301   | 285   | 296   | 309   | 401   | 389   | 3,556  |
| 14   | 735 | Contractual Services - Testing     | 118   | 118   | 167   | 136   | 134   | 148   | 138   | 118   | 153   | 13    | 254   | 144   | 1,640  |
| 15   | 736 | Contractual Services - Other       | 530   | 247   | 6,032 | 815   | 800   | 134   | 1,628 | 311   | 1,004 | 353   | 422   | 396   | 12,671 |
| 16   | 741 | Rental of Building/Real Prop.      | 0     | 0     | 23    | 9     | 8     | 14    | 9     | 0     | 16    | 6     | 9     | 12    | 106    |
| 17   | 742 | Rental of Equipment                | 0     | 0     | 11    | 4     | 4     | 7     | 4     | 0     | 8     | 3     | 4     | 6     | 50     |
| 18   | 750 | Transportation Expenses            | 0     | 83    | 164   | 116   | 122   | 135   | 147   | 103   | 176   | 139   | 156   | 104   | 1,444  |
| 19   | 756 |                                    | 0     | 7     | 11    | 8     | 8     | 9     | 9     | 7     | 10    | 8     | 8     | 9     | 94     |
| 20   | 757 | Insurance - General Liability      | 0     | 13    | 20    | 16    | 15    | 17    | 16    | 13    | 18    | 15    | 16    | 17    | 175    |
| 21   | 758 | Insurance - Workman's Comp.        | 0     | 10    | 15    | 12    | 12    | 13    | 12    | 10    | 14    | 11    | 12    | 13    | 134    |
| 22   | 759 |                                    | 0     | 10    | 15    | 12    | 12    | 13    | 11    | 9     | 13    | 10    | 11    | 12    | 127    |
| 23   | 760 | Advertising Expense                | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0      |
| 24   | 766 | -3                                 | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0      |
| 25   | 767 | Reg. Comm. Exp Other               | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0      |
| 26   | 770 | Bad Debt Expense                   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0      |
| 27   | 775 | Miscellaneous Expense              | 0     | 0     | 21    | 12    | 7     | 13    | 8     | 0     | 15    | 5     | 8     | 11    | 98     |
| 28   |     | TOTAL SEWER O & M EXPENSES         | 1,920 | 2,107 | 9,892 | 3,974 | 3,236 | 4,393 | 5,043 | 2,544 | 5,143 | 6,445 | 5,383 | 6,733 | 56,810 |

Palm Port
Docket No. 060368-WS
Schedule Year Ended: 12/31/200

Schedule Year Ended: 12/31/2006 Historical [ ] Projected [X] Schedule: B-6 Page: 3 of

Page: 3 of 4
Preparer: Jack Schreyer

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

|      |     | (1)                                | (2)     | (3)   | (4)   | (5)   | (6)   | (7)   | (8)   | (9)   | (10)  | (11)  | (12)  | (13)  | (14)    |
|------|-----|------------------------------------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| Line |     |                                    | 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       | (2,372) | 847   | 1.157 | 844   | 1,739 | 909   | 49    | 696   | 636   | 670   | 668   | 599   | 6,440   |
| 2    | 703 | Salaries & Wages - Officers, Exec. | 21      | 19    | (18)  | 19    | 19    | 19    | 20    | 6     | 5     | 6     | 6     | 4     | 124     |
| 3    | 704 | Employee Pensions & Benefits       | 326     | 342   | 491   | 393   | 410   | 406   | 274   | 240   | 235   | 238   | 238   | 224   | 3,819   |
| 4    | 710 | Purchased Sewage Treatment         | 42      | 15    | 23    | 22    | 15    | 22    | 25    | 55    | 52    | 55    | 54    | 36    | 415     |
| 5    | 711 | Sludge Removal Expense             | 85      | 478   | 494   | 494   | 40    | 861   | 740   | 567   | 572   | 546   | 544   | 507   | 5,928   |
| 6    | 715 | Purchased Power                    | 513     | 606   | 550   | 534   | 421   | 396   | 304   | 527   | 535   | 506   | 505   | 476   | 5,873   |
| 7    | 716 | Fuel for Power Production          | 72      | 26    | 39    | 37    | 26    | 38    | 43    | 94    | 90    | 94    | 93    | 61    | 712     |
| 8    | 718 | Chemicals                          | 50      | 98    | 53    | 199   | 106   | 45    | 322   | 63    | 65    | 66    | 67    | 63    | 1,197   |
| 9    | 720 | Materials & Supplies               | 1       | 82    | 0     | 531   | 37    | 456   | 146   | 58    | 60    | 56    | 56    | 56    | 1,541   |
| 10   | 731 | Contractual Services - Engineering | 79      | 649   | 6     | 6     | 4     | 6     | 7     | 20    | 19    | 20    | 20    | 15    | 850     |
| 11   | 732 | Contractual Services - Accounting  | 21      | 85    | 51    | 51    | 25    | 51    | 51    | 19    | 20    | 16    | 16    | 15    | 421     |
| 12   | 733 | Contractual Services - Legal       | 49      | 18    | 26    | 25    | 18    | 26    | 29    | 64    | 61    | 64    | 63    | 42    | 485     |
| 13   | 734 | Contractual Services - Mgmt. Fees  | 222     | 229   | 215   | 205   | 233   | 239   | 111   | 22    | 21    | 22    | 22    | 14    | 1,555   |
| 14   | 735 | Contractual Services - Testing     | 126     | 121   | 122   | 4     | 239   | 4     | 123   | 122   | 125   | 117   | 117   | 114   | 1,335   |
| 15   | 736 | Contractual Services - Other       | 315     | 318   | 619   | 439   | 318   | 319   | 819   | 1,190 | 1,220 | 1,137 | 1,137 | 1,135 | 8,966   |
| 16   | 741 | Rental of Building/Real Prop.      | 4       | 1     | 2     | 2     | 1     | 2     | 2     | 5     | 5     | 5     | 5     | 3     | 37      |
| 17   | 742 | Rental of Equipment                | 20      | 7     | 11    | 10    | 7     | 10    | 12    | 26    | 25    | 26    | 26    | 17    | 199     |
| 18   | 750 | Transportation Expenses            | 115     | 105   | 103   | 51    | 0     | 7     | 1     | 2     | 2     | 2     | 2     | 1     | 390     |
| 19   | 756 | Insurance - Vehicle                | 5       | 4     | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 3     | 3     | 2     | 45      |
| 20   | 757 | Insurance - General Liability      | 35      | 33    | 33    | 33    | 33    | 33    | 33    | 2     | 2     | 2     | 2     | 2     | 243     |
| 21   | 758 | Insurance - Workman's Comp.        | 7       | 6     | 6     | 6     | 6     | 6     | 6     | 2     | 2     | 2     | 2     | 1     | 52      |
| 22   | 759 | Insurance - Other                  | 10      | 10    | 10    | 10    | 10    | 10    | 10    | 0     | 0     | 0     | 0     | 0     | 70      |
| 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                   | 7       | 3     | 4     | 4     | 3     | 4     | 4     | 108   | 105   | 105   | 105   | 102   | 553     |
| 27   | 775 | Miscellaneous Expense              | 0       | 0     | 0     | 0     | 0     | 0     | 0     | 696   | 713   | 667   | 667   | 667   | 3,410   |
| 28   |     | TOTAL SEWER O & M EXPENSES         | (246)   | 4,101 | 4,002 | 3,924 | 3,713 | 3,872 | 3,136 | 4,589 | 4,573 | 4,426 | 4,415 | 4,154 | ٠44,660 |

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

Schedule:

B-6 Page: 4 of 4 Preparer:

Jack Schrever

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   | Annual |
| 1    | 701 | Salaries & Wages - Employees          | 1,125 | 1,051 | 1,072 | 1,069 | 1.051 | 1,069 | 1,078 | 1,160 | 1,153 | 1,160 | 1,158 | 1,107 | 13,252 |
| 2    | 703 | Salaries & Wages - Officers, Exec.    | 5     | 2     | 3     | 3     | 2     | 3     | 3     | 7     | 6     | 7     | 7     | 4     | 51     |
| 3    | 704 |                                       | 395   | 411   | 576   | 469   | 487   | 482   | 334   | 298   | 294   | 297   | 297   | 280   | 4,621  |
| 4    | 710 | Purchased Sewage Treatment            | 51    | 18    | 27    | 26    | 18    | 26    | 30    | 67    | 63    | 66    | 65    | 43    | 502    |
| 5    | 711 | Sludge Removal Expense                | 103   | 570   | 589   | 590   | 49    | 1.027 | 884   | 678   | 684   | 653   | 650   | 606   | 7,082  |
| 6    | 715 | Purchased Power                       | 590   | 694   | 630   | 612   | 484   | 455   | 350   | 608   | 616   | 583   | 581   | 547   | 6,749  |
| 7    | 716 | Fuel for Power Production             | 87    | 31    | 47    | 45    | 31    | 45    | 52    | 114   | 108   | 114   | 112   | 74    | 861    |
| 8    | 718 | Chemicals                             | 55    | 107   | 58    | 216   | 116   | 50    | 349   | 69    | 72    | 73    | 73    | 68    | 1,306  |
| 9    | 720 | Materials & Supplies                  | 1     | 97    | 1     | 625   | 43    | 537   | 172   | 68    | 70    | 65    | 65    | 65    | 1,809  |
| 10   | 731 | Contractual Services - Engineering    | 82    | 655   | 7     | 7     | 5     | 7     | 8     | 23    | 22    | 23    | 23    | 17    | 878    |
| 11   | 732 | Contractual Services - Accounting     | 21    | 86    | 52    | 52    | 25    | 52    | 52    | 20    | 21    | 18    | 18    | 17    | 432    |
| 12   | 733 |                                       | 59    | 21    | 32    | 31    | 21    | 31    | 35    | 78    | 74    | 78    | 76    | 50    | 586    |
| 13   | 734 |                                       | 252   | 259   | 244   | 233   | 264   | 271   | 126   | 27    | 25    | 27    | 26    | 17    | 1,772  |
| 14   |     | Contractual Services - Testing        | 129   | 122   | 124   | 5     | 241   | 5     | 125   | 126   | 127   | 121   | 120   | 116   | 1,361  |
| 15   |     | Contractual Services - Other          | 319   | 322   | 624   | 442   | 321   | 321   | 826   | 1,200 | 1,230 | 1,146 | 1,146 | 1,144 | 9,040  |
| 16   | 741 | Rental of Building/Real Prop.         | 5     | 2     | 2     | 2     | 2     | 2     | 3     | 6     | 6     | 6     | 6     | 4     | 45     |
| 17   | 742 |                                       | 24    | 9     | 13    | 13    | 9     | 13    | 14    | 32    | 30    | 32    | 31    | 21    | 240    |
| 18   | 750 | · · · · · · · · · · · · · · · · · · · | 150   | 137   | 134   | 66    | 1     | 9     | 1     | 2     | 2     | 2     | 2     | 1     | 505    |
| 19   | 756 |                                       | 6     | 4     | 5     | 5     | 4     | 5     | 5     | 4     | 4     | 4     | 4     | 2     | 50     |
| 20   | 757 | Insurance - General Liability         | 37    | 35    | 35    | 35    | 35    | 35    | 35    | 3     | 3     | 3     | 3     | 2     | 261    |
| 21   | 758 | · · · · · · · · · · · · · · · · · · · | 8     | 7     | 7     | 7     | 7     | 7     | 7     | 3     | 3     | 3     | 3     | 2     | 63     |
| 22   | 759 | Insurance - Other                     | 11    | 10    | 10    | 10    | 10    | 10    | 10    | 0     | 0     | 0     | 0     | 0     | 71     |
| 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                      | 9     | 3     | 5     | 4     | 3     | 4     | 5     | 73    | 71    | 71    | 71    | 67    | 387    |
| 27   | 775 | Miscellaneous Expense                 | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 842   | 861   | 806   | 806   | 806   | 4,121  |
| 28   |     | TOTAL SEWER O & M EXPENSES            | 3,522 | 4,651 | 4,298 | 4,567 | 3,227 | 4,467 | 4,504 | 5,507 | 5,543 | 5,356 | 5,342 | 5,059 | 56,043 |

## Operation & Maintenance Expense Comparison - Water

#### Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-7 1 of 1

Page: Preparer:

Jack Schreyer

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

|             |               | (1)   | (2)          | (3)              | (4)        | (5)          |
|-------------|---------------|---|--------------|------------------|------------|--------------|
|             | <b>A</b> = -4 |   | Historical   | Test Year        |            |              |
| Line<br>No. | Acct<br>No.   | Account Name  | Year<br>2000 | Adjusted<br>2005 | Difference | % Difference |
| 1           | 601           | Salaries & Wages - Employees                                    | 11,495       | 13,096           | 1,601      | 13.93%       |
| 2           | 603           | Salaries & Wages - Employees Salaries & Wages - Officers, Exec. | 11,495       | 225              | 225        | 15.9576      |
| 3           | 604           | Employee Pensions & Benefits                                    | 3,769        | 2,203            | (1,566)    | -41.54%      |
| 4           | 610           | Purchased Water   | 0,709        | 2,028            | 2,028      | -41.0470     |
| 5           | 615           | Purchased Power   | 964          | 1,346            | 382        | 39.59%       |
| 6           | 616           | Fuel for Power Production                                       | 0            | 12               | 12         | - 55.5576    |
| 7           | 618           | Chemicals   | 840          | 888              | 48         | 5.66%        |
| 8           | 620           | Materials & Supplies  | 5,283        | 1,579            | (3,704)    | -70.12%      |
| 9           | 631           | Contractual Services - Engineering                              | 0            | 292              | 292        | -            |
| 10          | 632           | Contractual Services - Accounting                               | 56           | 1,056            | 1,000      | 1785.28%     |
| 11          | 633           | Contractual Services - Legal                                    | 141          | 136              | (5)        | -3.44%       |
| 12          | 634           | Contractual Services - Mgmt. Fees                               | 0            | 3,584            | 3,584      | -            |
| 13          | 635           | Contractual Services - Testing                                  | 2,223        | 2,018            | (205)      | -9.24%       |
| 14          | 636           | Contractual Services - Other                                    | 1,753        | 3,948            | 2,195      | 125.20%      |
| 15          | 641           | Rental of Building/Real Prop.                                   | 96           | 132              | 36         | 37.27%       |
| 16          | 642           | Rental of Equipment   | 6            | 10               | 4          | 58.42%       |
| 17          | 650           | Transportation Expenses   | 3,720        | 1,617            | (2,103)    | -56.54%      |
| 18          | 656           | Insurance - Vehicle   | 51           | 109              | 58         | 114.39%      |
| 19          | 657           | Insurance - General Liability                                   | 108          | 204              | 96         | 88.99%       |
| 20          | 658           | Insurance - Workman's Comp.                                     | 136          | 110              | (26)       | -19.12%      |
| 21          | 659           | Insurance - Other   | 13           | 144              | 131        | 1005.41%     |
| 22          | 660           | Advertising Expense   | 32           | 7                | (25)       | -79.04%      |
| 23          | 666           | Reg. Comm. Exp Rate Case Amort.                                 | 370          | 0                | (370)      | -100.00%     |
| 24          | 667           | Reg. Comm. Exp Other  | 108          | 0                | (108)      | -100.00%     |
| 25          | 670           | Bad Debt Expense  | 173          | 974              | 801        | 463.26%      |
| 26          | 675           | Miscellaneous Expense   | 3,055        | 582              | (2,473)    | -80.95%      |
| 27          | TOTAL         | . WATER O & M EXPENSES  | 34,392       | 36,298           | 1,906      | 5.54%        |
| 28          |               | Total Customers (ERCs)  | 103.5        | 106.0            | 2.5        | 2.42%        |
| 29          |               | Consumer Price Index - U  |              |                  |            | 10.31%       |
| 30          |               | Growth Plus Inflation   |              |                  |            | 12.97%       |

Supporting Schedules: B-5, F-8

# Operation & Maintenance Expense Comparison - Water

# Florida Public Service Commission

Palm Port

**Docket No. 060368-WS** 

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

|      | (1)  | (2)                       |   |
|------|------|---------------------------|---|
| Line | Acct | , ,                       |   |
| No.  | No.  | Explanation               |   |
|      |      |                           |   |
| 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 Port Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: Page: B-8 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              | 701   | Salaries & Wages - Employees  | 18,081     | 14,545    | (3,536)    | -19.56%                   |
| 2              | 703   | Salaries & Wages - Officers, Exec.                                    | 0          | 153       | 153        | -                         |
| 3              | 704   | Employee Pensions & Benefits  | 5,934      | 5,627     | (307)      | -5.18%                    |
| 4              | 710   | Purchased Sewage Treatment  | 0          | 558       | 558        | -                         |
| 5              | 711   | Sludge Removal Expense  | 3,330      | 6,081     | 2,751      | 82.61%                    |
| 6              | 715   | Purchased Power   | 4,026      | 6,204     | 2,178      | 54.10%                    |
| 7              | 716   | Fuel for Power Production   | 0          | 5         | 5          | -                         |
| 8              | 718   | Chemicals   | 663        | 1,800     | 1,137      | 171.52%                   |
| 9              | 720   | Materials & Supplies  | 7,819      | 360       | (7,459)    | <b>-</b> 95.39%           |
| 10             | 731   | Contractual Services - Engineering                                    | 22         | 371       | 349        | 1585.42%                  |
| 11             | 732   | Contractual Services - Accounting                                     | 56         | 989       | 933        | 1666.08%                  |
| 12             | 733   | Contractual Services - Legal  | 141        | 157       | 16         | 11.22%                    |
| 13             | 734   | Contractual Services - Mgmt. Fees                                     | 0          | 3,556     | 3,556      | -                         |
| 14             | 735   | Contractual Services - Testing  | 1,991      | 1,640     | (351)      | -17.61%                   |
| 15             | 736   | Contractual Services - Other  | 2,596      | 12,671    | 10,075     | 388.11%                   |
| 16             | 741   | Rental of Building/Real Prop.   | 96         | 106       | 10         | 10.14%                    |
| 17             | 742   | Rental of Equipment   | 6          | 50        | 44         | 726.39%                   |
| 18             | 750   | Transportation Expenses   | 3,618      | 1,536     | (2,082)    | -57.53%                   |
| 19             | 756   | Insurance - Vehicle   | 51         | 94        | 43         | 84.09%                    |
| 20             | 757   | Insurance - General Liability   | 108        | 175       | 67         | 61.96%                    |
| 21             | 758   | Insurance - Workman's Comp.   | 203        | 134       | (69)       | -33.98%                   |
| 22             | 759   | Insurance - Other   | 13         | 127       | 114        | 879.36%                   |
| 23             | 760   | Advertising Expense   | 32         | 0         | (32)       | -99.76%                   |
| 24             | 766   | Reg. Comm. Exp Rate Case Amort.                                       | 370        | 0         | (370)      | -100.00%                  |
| 25             | 767   | Reg. Comm. Exp Other  | 108        | 0         | (108)      | -100.00%                  |
| 26             | 770   | Bad Debt Expense  | 173        | 488       | 315        | 182.01%                   |
| 27             | 775   | Miscellaneous Expense   | 3,884      | 290       | (3,594)    | -92.53%                   |
| 28             | TOTAL | . SEWER O & M EXPENSES  | 53,321     | 57,717    | 4,396      | 8.24%                     |
| 29<br>30<br>31 |       | Total Customers (ERCs) Consumer Price Index - U Growth Plus Inflation | 103        | 106       | 3          | 2.42%<br>10.31%<br>12.98% |

Supporting Schedules: B-6, F-8

# Operation & Maintenance Expense Comparison - Sewer

# Florida Public Service Commission

Palm Port

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

B-9

Page:

1 of 1

Preparer:

Jack Schreyer

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

| -    | (1)                 | (2)               | (3)    | (4)                                   |
|------|---------------------|-------------------|--------|---------------------------------------|
| Line |                     |                   |        |                                       |
| No.  | Consultant          | Type of Service   | Amount | Description of Work Performed         |
| Wate | er                  |                   | -      |                                       |
| 1    | Aqua Services, Inc. | Management        | 2,849  | Corporate services and sundry charges |
| 2    | 26483Harbor Branch  | Testing-Treat-Ops | 1,805  | Testing-Treat-Ops                     |
| 3    | 23918Severn Trent   | Oth-Cust Acct     | 14,890 | Oth-Cust Acct                         |
| 4    |                     |                   |        |                                       |
| 5    |                     |                   |        |                                       |
| 6    |                     |                   |        |                                       |
| 7    |                     |                   |        |                                       |
| 8    |                     |                   |        |                                       |
| 9    |                     |                   |        |                                       |
| 10   |                     |                   |        |                                       |
| Sew  | er                  |                   |        |                                       |
| 11   | Aqua Services, Inc. | Management        | 2,905  | Corporate services and sundry charges |
| 12   | 26483Harbor Branch  | Testing-T&D-Oper  | 1,416  | Testing-T&D-Oper                      |
| 13   | 28235APPLIED AQU    | Oth-T&D-Ops       | 1,751  | Oth-T&D-Ops                           |
| 14   | 29025DONALD L MA    | Oth-T&D-Maint     | 4,000  | Oth-T&D-Maint                         |
| 15   |                     |                   |        |                                       |
| 16   |                     |                   |        |                                       |
| 17   |                     |                   |        |                                       |
| 18   |                     |                   |        |                                       |
| 19   |                     |                   |        |                                       |
| 20   |                     |                   |        |                                       |

## Analysis of Rate Case Expense

#### Florida Public Service Commission

Palm Port

Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: Page: B-10

Preparer:

1 of 1 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           |                                   |
|      |                              |                             |        |                                       |                    |                                   |
| 1    | Aqua Utilities Florida, Inc. |                             |        | · · · · · · · · · · · · · · · · · · · | Corp. Charges      |                                   |
| 2    | Aqua Utilities Florida, Inc. |                             |        | , .                                   | Copies             |                                   |
| 3    | Aqua Utilities Florida, Inc. |                             |        | •                                     | Postage            |                                   |
| 4    | Aqua Utilities Florida, Inc. |                             |        | •                                     | Payroli            |                                   |
| 5    | Aqua Utilities Florida, Inc. |                             |        |                                       | Temp. Agency       |                                   |
| 6    | Aqua Utilities Florida, Inc. |                             |        | 78,770                                | Legal              |                                   |
| 7    | Aqua Utilities Florida, Inc. |                             |        | 856                                   | Travel             |                                   |
| 8    | Aqua Utilities Florida, Inc. |                             |        | 182,426                               | Consulting         |                                   |
| 9    | Rutledge, Ecenia, Purnell    |                             |        | 8,712                                 | Legal              |                                   |
|      | & Hoffman                    |                             |        |                                       |                    |                                   |
| 10   | Abel, Band, Russel           |                             |        | 1,260                                 | Legal              |                                   |
| 11   | Ward, Mullen, Franceski      | Tim Ward, Lee Mullen, Dan   |        | 370,000                               | Consulting         |                                   |
|      |                              | Franceski                   |        |                                       |                    |                                   |
| 12   | FL PSC                       | FL PSC                      |        | 9,000                                 | Filing Fee         |                                   |
| 13   | Rutledge, Ecenia, Purnell    | 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       | J                                 |
| 18   | <b>_</b>                     |                             |        | 20,700                                |                    | Notices send twice (1 per hearing |
|      | Postage & Mailing            |                             |        | _0,, 00                               | Notification       |                                   |
| 19   |                              |                             |        |                                       |                    |                                   |
| 20   | Total                        |                             |        | 1,845,725                             | -                  |                                   |
|      |                              | or Commission Hearing [ X ] |        |                                       | 3                  |                                   |

|        |  | (A)       | (B)<br>Wate               | (C)                 | (D)<br>Sewer              | (E)                 |
|--------|--|-----------|---------------------------|---------------------|---------------------------|---------------------|
| a<br>b | Amortization of Rate Case Expense:                   | _ Total   | Allocation %<br>Pct (ERC) | Allocated<br>Amount | Allocation %<br>Pct (ERC) | Allocated<br>Amount |
| c<br>d | Prior Unamortized Rate Case Expense                  | 0         | 0.424%                    | 0                   | 0.424%                    | 0                   |
| e<br>f | Subtotal Prior Cases                                 | 0         | 0.42470                   | 0                   | 0 <b></b>                 | 0                   |
| g<br>h | Current rate Case Expense                            | 1,845,725 | 0.424% _                  | 7,819               | 0.424% _                  | 7,819               |
| i<br>i | Total Projected Rate Case Expense                    | 1,845,725 |                           | 7,819               |                           | 7,819               |
| k<br>! | Amortization Period in Years:<br>Annual Amortization | 461,431   | <br>=                     | 1,955               |                           | 1,955               |

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 Port Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: Page: B-11 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     |                        | Total | How often |
| No.      | Date Description       | Cost  | to Repeat |
| 1        | WATER:                 |       |           |
| 2        | None                   |       |           |
| 3        |                        |       |           |
| 4        |                        |       |           |
| 5        |                        |       |           |
| 6        |                        |       |           |
| 7        |                        |       |           |
| 8        |                        |       |           |
| 9        |                        |       |           |
| 10       | TOTAL WATER PROJECTS   | 0     |           |
| 11       |                        |       |           |
| 12       | SEWER:                 |       |           |
| 13       | None                   |       |           |
| 14       |                        |       |           |
| 15       |                        |       |           |
| 16<br>17 |                        |       |           |
|          |                        |       |           |
| 18<br>19 |                        |       |           |
| 20       | TOTAL SEWER PROJECTS   |       |           |
| 20       | IU IAL SEVVER PROJECTS | 0     |           |

#### **Allocation of Expenses**

**Palm Port** Docket No. 060368-WS

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

#### Florida Public Service Commission

Schedule: B-12

1 of 3

Page:

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)   | (6)   | (7)    | (8)<br>Allocation | (9)   | (10)<br>Amounts A | (11)  | (12)  |
|-------------|--------------|-------------------------------|---|-------|-------|--------|-------------------|-------|-------------------|-------|-------|
| No.         | No.          | Description                   | Allocation Percentages (Note A) Water Sewer Other |       | Total | Method | Water             | Sewer | Other             | Total |       |
| 1           | 603 / 703    | Salaries - Officers           | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 225   | 153               |       | 378   |
| 2           | 604 / 704    |                               | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 2.203 | 5,627             |       | 7,830 |
| 3           | 632 / 732    | Contractual Services - Acctg  | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 1,056 | 989               |       | 2,045 |
| 4           | 633 / 733    | Contractual Services - Legal  | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 136   | 157               |       | 293   |
| 5           | 634 / 734    | Contractual Services - Mgmt.  | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 3,584 | 3,556             |       | 7,140 |
| 6           | 641 / 741    | Rental of Building/Real Prop. | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 132   | 106               |       | 238   |
| 7           | 656 / 756    | Insurance - Vehicle           | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 109   | 94                |       | 203   |
| 8           | 657 / 757    | Insurance - General Liability | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 204   | 175               |       | 379   |
| 9           | 658 / 758    | Insurance - Work. Comp.       | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 110   | 134               |       | 244   |
| 10          | 659 / 759    | Insurance - Other             | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 144   | 127               |       | 271   |
| 11          | 675 / 775    | Miscellaneous Expense         | 0.29%   | 0.29% |       | 0.58%  | Customers *       | 582   | 290               |       | 872   |

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

Palm Port Docket No. 060368-WS

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

#### Florida Public Service Commission

Schedule: B-12

Page:

2 of 3

Jack Schreyer Preparer:

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  | cation Percen | itages (Note | A)    | Allocation  |       | Amounts A | Allocated |       |
| No.  | No.       | Description                   | Water | Sewer         | Other        | Total | Method      | Water | Sewer     | Other     | Total |
| 1    | 603 / 703 | Salaries - Officers           | 0.29% | 0.29%         |              | 0.58% | Customers * | 185   | 124       |           | 309   |
| 2    | 604 / 704 | Pensions & Benefits           | 0.29% | 0.29%         |              | 0.58% | Customers * | 3,415 | 3,819     |           | 7,234 |
| 3    | 632 / 732 | Contractual Services - Acctg  | 0.29% | 0.29%         |              | 0.58% | Customers * | 581   | 421       |           | 1,001 |
| 4    | 633 / 733 | Contractual Services - Legal  | 0.29% | 0.29%         |              | 0.58% | Customers * | 1,075 | 485       |           | 1,560 |
| 5    | 634 / 734 | Contractual Services - Mgmt.  | 0.29% | 0.29%         |              | 0.58% | Customers * | 1,974 | 1,555     |           | 3,529 |
| 6    | 641 / 741 | Rental of Building/Real Prop. | 0.29% | 0.29%         |              | 0.58% | Customers * | 105   | 37        |           | 142   |
| 7    | 656 / 756 | Insurance - Vehicle           | 0.29% | 0.29%         |              | 0.58% | Customers * | 47    | 45        |           | 92    |
| 8    | 657 / 757 | Insurance - General Liability | 0.29% | 0.29%         |              | 0.58% | Customers * | 274   | 243       |           | 517   |
| 9    | 658 / 758 | Insurance - Work. Comp.       | 0.29% | 0.29%         |              | 0.58% | Customers * | 35    | 52        |           | 87    |
| 10   | 659 / 759 | Insurance - Other             | 0.29% | 0.29%         |              | 0.58% | Customers * | 106   | 70        |           | 176   |
| 11   | 675 / 775 | Miscellaneous Expense         | 0.29% | 0.29%         |              | 0.58% | Customers * | 3,720 | 3,413     |           | 7,133 |

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 Port Docket No. 060368-WS Schedule: B-12 Page: 3 of 3

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

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

| (1)  | (2)       | (3)                           | (4)   | (5)           | (6)         | (7)   | (8)        | (9)   | (10)      | (11)      | (12)  |
|------|-----------|-------------------------------|-------|---------------|-------------|-------|------------|-------|-----------|-----------|-------|
| Line | Acct.     |                               | Allo  | cation Percen | tages (Note | A)    | Allocation |       | Amounts A | Allocated |       |
| No.  | No.       | Description                   | Water | Sewer         | Other       | Total | Method     | Water | Sewer     | Other     | Total |
| 1    | 603 / 703 | Salaries - Officers           | 0.27% | 0.27%         |             | 0.54% | ERCs •     | 124   | 51        |           | 175   |
| 2    | 604 / 704 | Pensions & Benefits           | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 4,156 | 4,621     |           | 8,777 |
| 3    | 632 / 732 | Contractual Services - Acctg  | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 625   | 432       |           | 1,057 |
| 4    | 633 / 733 | Contractual Services - Legal  | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 1,084 | 586       |           | 1,670 |
| 5    | 634 / 734 | Contractual Services - Mgmt.  | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 2,278 | 1,772     |           | 4,050 |
| 6    | 641 / 741 | Rental of Building/Real Prop. | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 127   | 45        |           | 171   |
| 7    | 656 / 756 | Insurance - Vehicle           | 0.27% | 0.27%         |             | 0.54% | ERCs •     | 52    | 50        |           | 102   |
| 8    | 657 / 757 | Insurance - General Liability | 0.27% | 0.27%         |             | 0.54% | ERCs •     | 298   | 261       |           | 558   |
| 9    | 658 / 758 | Insurance - Work, Comp.       | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 42    | 63        |           | 105   |
| 10   | 659 / 759 | Insurance - Other             | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 114   | 71        |           | 185   |
| 11   | 666 / 766 | Rate Case Amort               | 0.42% | 0.42%         |             | 0.85% | ERCs       | 1,955 | 1,955     |           | 3,909 |
| 12   | 675 / 775 | Miscellaneous Expense         | 0.27% | 0.27%         |             | 0.54% | ERCs *     | 4,415 | 4,045     |           | 8,460 |

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

Preparer:

Jack Schreyer

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

|      |        | (1)  | (5)<br>De | (6)<br>epreciation Expe | (7)          | (8)       | (9)<br>Used & |
|------|--------|--|-----------|-------------------------|--------------|-----------|---------------|
|      |        | _  | 2005      |                         | Adjusted     | Used &    | Useful        |
| Line |        |  | Per       | Utility                 | Depreciation | Useful    | Depreciation  |
| No.  |        | Account No. and Name                           | Books     | Adjustments             | Expense      | %         | Expense       |
| 1    |        | IBLE PLANT                                     |           |                         |              |           |               |
| 2    | 301.1  | Organization                                   | 0         |                         | 0            | 100.00%   | 0             |
| 3    | 302.1  | Franchises                                     | 0         |                         | 4            | 100.00%   | 4             |
| 4    | 339.1  | Other Plant & Misc. Equipment                  | 0         | 0                       | 0            | 100.00%   | 0             |
| 5    |        | E OF SUPPLY & PUMPING PLANT                    | _         |                         |              | 400.000   | •             |
| 6    | 303.2  | Land & Land Rights                             | 0         |                         | 0            | 100.00%   | 0             |
| 7    | 304.2  | Structures & Improvements                      | 0         |                         | 309          | 100.00%   | 309           |
| 8    | 305.2  | Collect. & Impound Reservoirs                  | 0         |                         | 0            | 100.00%   | 0             |
| 9    | 306.2  | Lake, River & Other Intakes                    | C         |                         | 0            | 100.00%   | 0             |
| 10   | 307.2  | Wells & Springs                                | C         |                         | 108          | 100.00%   | 108           |
| 11   | 308.2  | Infiltration Galleries & Tunnels               | 0         |                         | 0            | 100.00%   | 0             |
| 12   | 309.2  | Supply Mains                                   | 0         |                         | 0            | 100.00%   | 0             |
| 13   | 310.2  | Power Generation Equipment                     | C         | -                       | 0            | 100.00%   |               |
| 14   | 311.2  | Pumping Equipment                              | C         |                         | 632          | 100.00%   | 632 ·<br>0    |
| 15   | 339.2  | Other Plant & Misc. Equipment TREATMENT PLANT  | C         | 0                       | 0            | 100.00%   | U             |
|      | 303.3  |  | C         | 0                       | 0            | 100.00%   | 0             |
| 18   | 303.3  | Land & Land Rights Structures & Improvements   |           |                         | 0            | 100.00%   | 0             |
| 19   | 311.3  | •  | 0         |                         | 0            | 100.00%   | 0             |
| 20   | 320.3  | Pumping Equipment Water Treatment Equipment    |           |                         | 0            | 100.00%   | 0             |
| 21   | 339.3  | Other Plant & Misc. Equipment                  |           |                         | 0            | 100.00%   | 0             |
| 22   |        | MISSION & DISTRIBUTION PLANT                   |           | , ,                     | U            | 100.00 /6 | U             |
| 23   | 303.4  | Land & Land Rights                             | C         | 0                       | 0            | 100.00%   | 0             |
| 24   | 304.4  | Structures & Improvements                      |           |                         | 0            | 100.00%   | 0             |
|      | 311.4  | Pumping Equipment                              |           |                         | 0            | 100.00%   | 0             |
| 26   | 330.4  | Distr. Reservoirs & Standpipes                 | 0         |                         | 1,843        | 100.00%   | 1,843         |
|      | 331.4  | Transm. & Distribution Mains                   | (         |                         | 1,643        | 100.00%   | 27            |
|      | 333.4  | Services                                       |           |                         | 82           | 100.00%   | 82            |
|      | 334.4  | Meters & Meter Installations                   | (         |                         | 296          | 100.00%   |               |
| 30   | 335.4  | Hydrants                                       | (         |                         | 290          | 100.00%   |               |
| 31   | 336.4  | Backflow Prevention                            | (         |                         | 0            | 100.00%   |               |
| 32   | 339.4  | Other Plant & Misc. Equipment                  | (         |                         | . 0          | 100.00%   |               |
|      |        | AL PLANT                                       |           | ,                       | U            | 100.0078  | J             |
| 34   | 303.5  | Land & Land Rights                             | (         | 0                       | 0            | 100.00%   | 0             |
|      | 304.5  | Structures & Improvements                      | (         |                         | 0            | 100.00%   |               |
|      | 340.5  | Office Furniture & Equipment                   | Č         |                         | 0            | 100.00%   |               |
| 37   | 340.51 | Computer Equipment                             | Č         |                         | 42           | 100.00%   |               |
| 38   | 341.5  | Transportation Equipment                       | Č         |                         | 0            | 100.00%   |               |
| 39   | 342.5  | Stores Equipment                               | Ċ         |                         | 0            | 100.00%   |               |
| 40   | 343.5  | Tools, Shop & Garage Equipment                 | Č         |                         | 0            | 100.00%   |               |
| 41   | 344.5  | Laboratory Equipment                           | (         |                         | 0            | 100.00%   | 0             |
| 42   | 345.5  | Power Operated Equipment                       | Ċ         |                         | 0            | 100.00%   |               |
| 43   | 346.5  | Communication Equipment                        | (         | 0                       | 0            | 100.00%   | 0             |
| 44   | 347.5  | Miscellaneous Equipment                        | (         | ) 45                    | 45           | 100.00%   | 45            |
| 45   | 348.5  | Other Tangible Plant                           | C         |                         | 0            | 100.00%   | 0             |
| 46   |        | TOTAL DEPRECIATION EXPENSE                     | (         | 3,388                   | 3,388        | 400.0001  | 3,388         |
| 47   |        | Composite U&U Rate (LESS) AMORTIZATION OF CIAC | . (       | (755)                   | (755)        | 100.00%   | (755)         |
| 48   |        | NET DEPRECIATION EXPENSE - WATER               |           | 2,633                   | 2,633        |           | 2,633         |
| 49   |        | Net Depr Expense Used & Useful                 | (         |                         |              |           |               |

# Net Depreciation Expense - Water

#### Florida Public Service Commission

Palm Port 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)            | (7)          | (8)                                     | (9)<br>Used & | (10)<br>Used & |
|--------|----------------|----------------------------------|---------|----------------|--------------|---|---------------|----------------|
|        |                | <del>-</del>                     |         | reciation Expe | Adjusted     | Head 9                                  | Useful        | Useful         |
|        |                |                                  | 2006    | 1.14:154.4     | •            | Used &<br>Useful                        |               | Change Over    |
| Line   |                | A                                | Year    | Utility        | Depreciation | %                                       | Expense       | Prior Year     |
| No.    | INITANIO       | Account No. and Name             | Expense | Adjustments    | Expense      | - 70                                    | Expense       | Filoi Teal     |
| 1      |                | BLE PLANT                        | 0       | . 0            | 0            | 100.00%                                 | 0             | 0              |
| 2      | 301.1          | Organization<br>Franchises       | 4       | 0              | 4            | 100.00%                                 | 4             | ő              |
| 3<br>4 | 302.1<br>339.1 | Other Plant & Misc. Equipment    | 0       | 0              | 0            | 100.00%                                 | 0             | Ö              |
| 5      |                | E OF SUPPLY & PUMPING PLANT      | U       | U              | U            | 100.0076                                | J             | V              |
| 6      |                | Land & Land Rights               | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 7      | 303.2<br>304.2 | Structures & Improvements        | 315     | 0              | 315          | 100.00%                                 | 315           | 6              |
| 8      | 305.2          | Collect. & Impound Reservoirs    | 0       | 0              | 0            | 100.00%                                 | 0             | Ö              |
| 9      | 306.2          | Lake, River & Other Intakes      | 0       | 0              | 0            | 100.00%                                 | 0             | ő              |
| 10     | 307.2          | Wells & Springs                  | 108     | 0              | 108          | 100.00%                                 | 108           | (0)            |
| 11     | 308.2          | Infiltration Galleries & Tunnels | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 12     | 309.2          | Supply Mains                     | 0       | ő              | Ö            | 100.00%                                 | ő             | Ö              |
| 13     | 310.2          | Power Generation Equipment       | 0       | ő              | Ö            | 100.00%                                 | ő             | ő              |
| 14     | 311.2          | Pumping Equipment                | 632     | ő              | 632          | 100.00%                                 | 632           | 0              |
| 15     | 339.2          | Other Plant & Misc. Equipment    | 0       | ő              | 0            | 100.00%                                 | 0             | Ö              |
| 16     |                | TREATMENT PLANT                  | Ū       | ŭ              | Ū            | 100.0070                                | ·             | · ·            |
| 17     | 303.3          | Land & Land Rights               | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 18     | 304.3          | Structures & Improvements        | 0       | Ō              | Ö            | 100.00%                                 | Ō             | 0              |
| 19     | 311.3          | Pumping Equipment                | 0       | Ō              | 0            | 100.00%                                 | 0             | 0              |
| 20     | 320.3          | Water Treatment Equipment        | Ö       | Ō              | Ö            | 100.00%                                 | 0             | 0              |
| 21     | 339.3          | Other Plant & Misc. Equipment    | ō       | ō              | Ō            | 100.00%                                 | Ō             | 0              |
| 22     |                | MISSION & DISTRIBUTION PLANT     | ŭ       | -              | Ū            | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |               |                |
| 23     | 303.4          | Land & Land Rights               | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 24     | 304.4          | Structures & Improvements        | ō       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 25     | 311.4          | Pumping Equipment                | 0       | Ō              | 0            | 100.00%                                 | 0             | 0              |
| 26     | 330.4          | Distr. Reservoirs & Standpipes   | 2,001   | 0              | 2,001        | 100.00%                                 | 2,001         | 158            |
| 27     | 331.4          | Transm. & Distribution Mains     | 76      | 0              | 76           | 100.00%                                 | 76            | 49             |
| 28     | 333.4          | Services                         | 82      | 0              | 82           | 100.00%                                 | 82            | 0              |
| 29     | 334.4          | Meters & Meter Installations     | 370     | 0              | 370          | 100.00%                                 | 370           | 74             |
| 30     | 335.4          | Hydrants                         | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 31     | 336.4          | Backflow Prevention              | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 32     | 339.4          | Other Plant & Misc. Equipment    | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 33     | GENER          | RAL 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               | 307     | 0              | 307          | 100.00%                                 | 307           | 265            |
| 38     | 341.5          | Transportation Equipment         | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 39     | 342.5          | Stores Equipment                 | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 40     | 343.5          | Tools, Shop & Garage Equipment   | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 41     | 344.5          | Laboratory Equipment             | 0       | . 0            | 0            | 100.00%                                 | 0             | 0              |
| 42     | 345.5          | Power Operated Equipment         | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 43     | 346.5          | Communication Equipment          | 0       | 0              | 0            | 100.00%                                 | .0            | 0              |
|        | 347.5          | Miscellaneous Equipment          | 45      | 0              | 45           | 100.00%                                 |               | 0              |
| 45     | 348.5          | Other Tangible Plant             | 0       | 0              | 0            | 100.00%                                 | 0             | 0              |
| 42     |                | TOTAL DEPRECIATION EXPENSE       | 3,940   | 0              | 3,940        |   | 3,940         | 552            |
| 40     |                | Composite NU&U Rate              | (757)   | . ^            | /7F7\        | 100.00%                                 |               | (0)            |
| 43     |                | (LESS) AMORTIZATION OF CIAC      | (757)   | ) 0            | (757)        |   | (757          | ) (2)          |
| 44     |                | NET DEPRECIATION EXPENSE - WATER | 3,183   | 0              | 3,183        |   | 3,183         | 550            |

# Net Depreciation Expense - Water

#### Florida Public Service Commission

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

Schedule: B-13 Page: 3 of 3

Preparer: Jack Schreyer

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

|             |        | (1)                              | (5)     | (6)<br>preciation Expe | (7)          | (8)      | (9)<br>Used & | (10)<br>Used & |
|-------------|--------|----------------------------------|---------|------------------------|--------------|----------|---------------|----------------|
|             |        | <del>-</del>                     | 2007    | oreciation Expe        | Adjusted     | Used &   | Useful        | Useful         |
| 1 :         |        |                                  | Year    | Utility                | Depreciation | Useful   |               | Change Over    |
| Line<br>No. |        | Account No. and Name             | Expense | Adjustments            | Expense      | %        | Expense       | Prior Year     |
| 1           | INTANG | IBLE PLANT                       | Exponde | riojadimento           | Expense      |          | Expense       | 7 7101 7 001   |
| 2           | 301.1  | Organization                     | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 3           | 302.1  | Franchises                       | 4       | 0                      | 4            | 100.00%  | 4             | ō              |
| 4           | 339.1  | Other Plant & Misc. Equipment    | o<br>O  | 0                      | Ó            | 100.00%  | 0             | 0              |
| 5           |        | E OF SUPPLY & PUMPING PLANT      | Ū       | J                      | <b>.</b>     | 100.0070 | _             | ū              |
| 6           | 303.2  | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 7           | 304.2  | Structures & Improvements        | 330     | 0                      | 330          | 100.00%  | 330           | 14             |
| 8           | 305.2  | Collect. & Impound Reservoirs    | 0       | Ö                      | 0            | 100.00%  | 0             | 0              |
| 9           | 306.2  | Lake, River & Other Intakes      | 0       | 0                      | 0            | 100.00%  | Ö             | 0              |
| 10          | 307.2  | Wells & Springs                  | 108     | ő                      | 108          | 100.00%  | 108           | (0)            |
| 11          | 308.2  | Infiltration Galleries & Tunnels | 0       | Ö                      | 0            | 100.00%  | 0             | 0              |
| 12          | 309.2  | Supply Mains                     | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 13          | 310.2  | Power Generation Equipment       | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
|             | 311.2  |                                  | 632     | 0                      | 632          | 100.00%  | 632           | 0              |
| 14          |        | Pumping Equipment                | 032     | 0                      | 032<br>0     | 100.00%  | 032           | 0              |
| 15          | 339.2  | Other Plant & Misc. Equipment    | U       | U                      | U            | 100.00%  | U             | U              |
| 16          |        | TREATMENT PLANT                  | 0       | 0                      | 0            | 100 009/ | 0             | 0              |
| 17          | 303.3  | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 18          | 304.3  | Structures & Improvements        | 0       | -                      | 0            | 100.00%  |               | 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     | _       | _                      | _            |          |               | _              |
| 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   | 2,945   | 0                      | 2,945        | 100.00%  | 2,945         | 944            |
| 27          | 331.4  | Transm. & Distribution Mains     | 255     | 0                      | 255          | 100.00%  | 255           | 178            |
| 28          | 333.4  | Services                         | 82      | 0                      | 82           | 100.00%  | 82            | 0              |
| 29          | 334.4  | Meters & Meter Installations     | 429     | 0                      | 429          | 100.00%  | 429           | 60             |
| 30          | 335.4  | Hydrants                         | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 31          | 336.4  | Backflow Prevention              | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 32          | 339.4  | Other Plant & Misc. Equipment    | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 33          | GENER  | AL PLANT                         |         |                        |              |          |               |                |
| 34          | 303.5  | Land & Land Rights               | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 35          | 304.5  | Structures & Improvements        | 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               | 858     | 0                      | 858          | 100.00%  | 858           | 551            |
| 38          | 341.5  | Transportation Equipment         | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 39          | 342.5  | Stores Equipment                 | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 40          | 343.5  | Tools, Shop & Garage Equipment   | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 41          | 344.5  | Laboratory Equipment             | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 42          | 345.5  | Power Operated Equipment         | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 43          | 346.5  | Communication Equipment          | 0       | 0                      | 0            | 100.00%  | 0             | 0              |
| 44          | 347.5  | Miscellaneous Equipment          | 45      | 0                      | 45           | 100.00%  | 45            | 0              |
| 45          | 348.5  | Other Tangible Plant             | 0       | 0                      | 0            | 100.00%  |               | 0              |
| 42          |        | TOTAL DEPRECIATION EXPENSE       | 5,687   | 0                      | 5,687        |          | 5,687         | 1,747          |
|             |        | Composite NU&U Rate              |         |                        |              | 100.00%  |               |                |
| 43          |        | (LESS) AMORTIZATION OF CIAC      | (806)   | 0                      | (806)        |          | (806)         | ) (49)         |
| 44          |        | NET DEPRECIATION EXPENSE - WATER | 4,881   | 0                      | 4,881        |          | 4,881         | 1,697          |

#### Florida Public Service Commission

Palm Port Schedule: B-14

Docket No. 060368-WS Page: 1 of 3

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

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

Jack Schreyer

|                     |                | tion: Provide a schedule of test year non-used a          | and useful de | preciation expe        | ense by primary | account.           |              |
|---------------------|----------------|---|---------------|------------------------|-----------------|--------------------|--------------|
|                     |                | (1)   | (5)           | (6)                    | (7)             | (8)                | (9)          |
|                     |                | _   |               | preciation Expe        |                 |                    | Used &       |
|                     |                |   | 2005          | 1 54221                | Adjusted        | Used &             | Useful       |
| Line                |                | Account No. and Nome                                      | Per           | Utility<br>Adjustments | Depreciation    | Useful<br>%        | Depreciation |
| No.                 | INTANG         | Account No. and Name IBLE PLANT                           | Books         | Adjustments            | Expense         | %                  | Expense      |
| 2                   | 351.1          | Organization  | 0             | 0                      | 0               | 100,00%            | 0            |
| 3                   | 352.1          | Franchises  | 0             | ő                      | 0               | 100.00%            | ō            |
| 4                   | 389.1          | Other Plant & Misc. Equipment                             | ō             | 0                      | Ō               | 100.00%            | 0            |
| 5                   |                | CTION PLANT   |               |                        |                 |                    |              |
| 6                   | 353.2          | Land & Land Rights  | 0             | 0                      | 0               | 100.00%            | C            |
| 7                   | 354.2          | Structures & Improvements                                 | 0             | 214                    | 214             | 100.00%            | 214          |
| 8                   | 355.2          | Power Generation Equipment                                | 0             | 0                      | 0               | 100.00%            | 0            |
| 9                   | 360.2          | Collection Sewers - Force                                 | 0             | 23<br>1,001            | 23              | 100.00%            | 23           |
| 10<br>11            | 361.2<br>362.2 | Collection Sewers - Gravity Special Collecting Structures | 0             | 0,001                  | 1,001<br>0      | 100.00%<br>100.00% | 1,001<br>0   |
|                     | 363.2          | Services to Customers                                     | 0             | 156                    | 156             | 100.00%            | 156          |
| 13                  | 364.2          | Flow Measuring Devices                                    | ō             | 942                    | 942             | 100.00%            | 942          |
| 14                  | 365.2          | Flow Measuring Installations                              | 0             | 0                      | 0               | 100.00%            | 0            |
| 15                  | 389.2          | Other Plant & Misc. Equipment                             | 0             | 0                      | 0               | 100.00%            | 0            |
|                     |                | M PUMPING PLANT   |               | _                      | _               |                    | _            |
| 17                  | 353.3          | Land & Land Rights  | 0             | 0                      | 0               | 100.00%            | 0            |
| 18                  | 354.3<br>355.3 | Structures & Improvements Power Generation Equipment      | 0             | 0                      | 0               | 100.00%<br>100.00% | 0            |
| 19<br>20            | 355.3<br>370.3 | Receiving Wells   | 0             | 188                    | 188             | 100.00%            | 188          |
| 21                  | 370.3<br>371.3 | Pumping Equipment   | 0             | 1,768                  | 1,768           | 100.00%            | 1,768        |
| 22                  | 389.3          | Other Plant & Misc. Equipment                             | 0             | 0                      | 0               | 100.00%            | 1,700        |
| 23                  |                | MENT AND DISPOSAL PLANT                                   | J             | ŭ                      | J               |                    | •            |
|                     | 353.4          | Land & Land Rights  | 0             | 0                      | 0               | 100.00%            | 0            |
| 25                  | 354.4          | Structures & Improvements                                 | 0             | 0                      | 0               | 100.00%            | 0            |
| 26                  | 355.4          | Power Generation Equipment                                | 0             | 0                      | 0               | 100.00%            | 0            |
| 27                  | 380.4          | Treatment & Disposal Equipment                            | 0             | 9,758                  | 9,758           | 100.00%            | 9,758        |
| 28                  | 381.4          | Plant Sewers  | 0             | 0                      | 0               | 100.00%            | 0            |
| 29                  | 382.4          | Outfall Sewer Lines                                       | 0             | 0                      | 0               | 100.00%            | 0            |
| 30                  | 389.4          | Other Plant & Misc. Equipment                             | 0             | 0                      | 0               | 100.00%            | 0            |
| 31                  |                | MED WATER TREATMENT PLANT                                 |               |                        | •               | 400.000/           | 0            |
| 32                  | 353.5          | Land & Land Rights  | 0             | 0                      | 0<br>0          | 100.00%            | 0            |
| 33                  | 354.5<br>355.5 | Structures & Improvements Power Generation Equipment      | 0             | 0                      | 0               | 100.00%<br>100.00% | 0            |
| 35                  | 371.5          | Pumping Equipment   | 0             | ő                      | 0               | 100.00%            | Ö            |
|                     | 374.5          | Reuse Distribution Reservoirs                             | 0             | ő                      | Ö               | 100.00%            | Ö            |
|                     | 380.5          | Treatment & Disposal Equipment                            | ő             | Ō                      | 0               | 100.00%            | Ō            |
| 38                  | 381.5          | Plant Sewers  | 0             | 0                      | 0               | 100.00%            | 0            |
| 39                  | 389.5          | Other Plant & Misc. Equipment                             | 0             | 0                      | 0               | 100.00%            | 0            |
| 40                  | RECLA          | MED WATER DISTRIBUTION PLANT                              |               |                        |                 |                    |              |
| 41                  | 352.6          | Franchises  | 0             | 0                      | 0               | 100.00%            | 0            |
| 42                  |                | Land & Land Rights  | 0             | 0                      | 0               | 100.00%            |              |
|                     | 354.6          | Structures & Improvements                                 | 0             | 0                      | 0               | 100.00%            |              |
| 44                  | 355.6          | Power Generation Equipment                                | 0             | 0                      | 0               | 100.00%            |              |
| 45                  | 366.6          | Reuse Services  | 0             | 0                      | 0               | 100.00%            |              |
| 46<br>47            | 367.6          | Reuse Meters & Meter Installations                        | 0             | 0                      | . 0             | 100.00%<br>100.00% | 0            |
| 47<br>48            | 371.6<br>375.6 | Pumping Equipment Reuse Transmission & Distr. Sys.        | 0             | 0                      | . 0             | 100.00%            |              |
| 49                  | 389.6          | Other Plant & Misc. Equipment                             | 0             | 0                      | 0               | 100.00%            | 0            |
| 50                  | 05.150         | AL PLANT  | U             | Ū                      | 5               | . 55.00 /0         | J            |
| 51                  | 353.7          | Land & Land Rights  | 0             | 0                      | 0               | 100.00%            | 0            |
| 52                  |                | Structures & Improvements                                 | 0             | ō                      | Ŏ               | 100.00%            |              |
|                     | 390.7          | Office Furniture & Equipment                              | ō             | 0                      | Ō               | 100.00%            | 0            |
| 54                  |                | Computer Equipment  | 0             | 42                     | 42              | 100.00%            |              |
| 55                  |                | Transportation Equipment                                  | 0             | 0                      | 0               | 100.00%            |              |
| 56                  |                | Stores Equipment  | 0             |                        | 0               | 100.00%            |              |
| 57                  |                | Tools, Shop & Garage Equipment                            | 0             |                        | 0               | 100.00%            |              |
| 58                  | 394.7          | Laboratory Equipment                                      | 0             |                        | 0               | 100.00%            |              |
| 59                  |                | Power Operated Equipment                                  | 0             | 0                      | 0               | 100.00%            |              |
| 60                  |                | Communication Equipment                                   | 0             |                        | 0               | 100.00%            |              |
| 61                  | 397.7          | Miscellaneous Equipment                                   | 0             |                        | 0               | 100.00%            |              |
| 62                  | 398.7          | Other Tangible Plant                                      | 0             | 0                      | 0               | 100.00%            | 0            |
| 63                  |                | TOTAL DEPRECIATION EXPENSE                                | 0             | 14,093                 | 14,093          |                    | 14,093       |
| 03                  |                | Composite NU&U Rate                                       | U             | 14,033                 | 14,050          | 100.00%            |              |
| 64                  |                | (LESS) AMORTIZATION OF CIAC                               | 0             | (963)                  | (963)           | . 55.5570          | (963)        |
| <b>V</b> , <b>T</b> |                | (   | v             |                        | \\              |                    |              |
| 65                  |                | NET DEPRECIATION EXPENSE - SEWER                          | 0             | 13,130                 | 13,130          |                    | 13,130       |
| 66                  |                | Net Depr Expense Used & Useful                            | 0             |                        |                 |                    |              |
|                     |                | ,   |               |                        |                 |                    |              |

Palm Port
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [ X ]
Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Jack Schreyer

|                 | (1)   |              | (6)<br>preciation Expe | (7)<br>ense              | (8)                | (9)<br>Used & | (10)<br>Used &        |
|-----------------|---|--------------|------------------------|--------------------------|--------------------|---------------|-----------------------|
| Line            |   | 2006<br>Year | Utility                | Adjusted<br>Depreciation | Used &<br>Useful   |               | Useful<br>Change Over |
| <u>No.</u><br>1 | Account No. and Name INTANGIBLE PLANT                               | Expense      | Adjustments            | Expense                  | %                  | Expense       | Prior Year            |
| 2               | 351.1 Organization  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 3               | 352.1 Franchises  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 4               | 389.1 Other Plant & Misc. Equipment                                 | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 5               | COLLECTION PLANT  |              |                        |                          |                    |               |                       |
| 6               | 353.2 Land & Land Rights  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 7               | 354.2 Structures & Improvements                                     | 420          | 0                      | 420                      | 100.00%            | 420           | 207                   |
| 8               | 355.2 Power Generation Equipment<br>360.2 Collection Sewers - Force | 0<br>51      | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 9<br>10         |   | 1,002        | 0                      | 51<br>1,002              | 100.00%<br>100.00% | 51<br>1,002   | 28<br>1               |
| 11              | 362.2 Special Collecting Structures                                 | 0,002        | 0                      | 7,002                    | 100.00%            | 0             | Ó                     |
| 12              | , ,   | 156          | Ö                      | 156                      | 100.00%            | 156           | 0                     |
| 13              |   | 942          | 0                      | 942                      | 100.00%            | 942           | ō                     |
| 14              | 365.2 Flow Measuring Installations                                  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 15<br>16        | • •   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 17              | 353.3 Land & Land Rights  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 18              | •   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 19              | • •   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 20              |   | 138          | 0                      | 138                      | 100.00%            | 138           | (50                   |
| 21              | , , ,   | 1,734        | 0                      | 1,734                    | 100.00%            | 1,734         | (34)                  |
| 22<br>23        | • •   | 0            | U                      | 0                        | 100.00%            | 0             | 0                     |
| 24              |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 25              |   | 0            | ŏ                      | 0                        | 100.00%            | ő             | ő                     |
| 26              | •   | ő            | ō                      | Ö                        | 100.00%            | 0             | ő                     |
| 27              | 380.4 Treatment & Disposal Equipment                                | 9,753        | 0                      | 9,753                    | 100.00%            | 9,753         | (5)                   |
| 28              |   | 0            | 0                      | 0                        | 100.00%            | 0             | O.                    |
| 29              |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 30              | 389.4 Other Plant & Misc. Equipment                                 | 90           | 0                      | 90                       | 100.00%            | 90            | 90                    |
| 31              | _   | _            |                        |                          | 100.000/           |               |                       |
| 32              | •   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 33<br>34        | •   | 0            | 0                      | 0                        | 100.00%<br>100.00% | 0             | 0                     |
| 35              | , F   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
|                 | , , , ,   | 0            | 0                      | ő                        | 100.00%            | ő             | ő                     |
| 37              |   | ő            | ő                      | Ö                        | 100.00%            | 0             | ō                     |
| 38              |   | ō            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 39              | 389.5 Other Plant & Misc. Equipment                                 | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 40              |   |              |                        |                          |                    |               |                       |
| 41              |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 42              | <b>3</b>  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 43              |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 44<br>45        |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 46              |   | 0            | 0                      | 0                        | 100.00%<br>100.00% | 0             | 0                     |
| 47              |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 48              | 375.6 Reuse Transmission & Distr. Sys.                              | 0            | ő                      | 0                        | 100.00%            | ő             | ō                     |
| 49              | 389.6 Other Plant & Misc. Equipment                                 | ő            | ō                      | ő                        | 100.00%            | Ō             | ō                     |
| 50              | GENERAL PLANT   |              |                        |                          |                    |               |                       |
| 51              | 353.7 Land & Land Rights  | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 52              | 354.7 Structures & Improvements                                     | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 53              | • •   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 54              |   | 307          | 0                      | 307                      | 100.00%            | 307           | 265                   |
| 55<br>50        |   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 56<br>57        | · • • • • • • • • • • • • • • • • • • •                             | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 57<br>58        | , ,   | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 59              |   | 0            | 0                      | 0                        | 100.00%<br>100.00% | 0             | 0                     |
| 60              | · · · · · · · · · · · · · · · · · · ·                               | 0            | 0                      | 0                        | 100.00%            | 0             | 0                     |
| 61              | 11.1  | 30           | 0                      | 30                       | 100.00%            | 30            | 30                    |
|                 | 398.7 Other Tangible Plant  | 0            | 0                      | 0                        | 100.00%            | . 0           | 0                     |
| 63              | TOTAL DEPRECIATION EXPENSE  | 14,624       | 0                      | 14,624                   | 400.555            | 14,624        | 531                   |
| 64              | Composite NU&U Rate (LESS) AMORTIZATION OF CIAC                     | (957)        | 0                      | (957)                    | 100.00%            | (957)         | 6                     |
|                 |   |              |                        |                          |                    |               |                       |

#### Florida Public Service Commission

Palm Port Docket No. 060368-WS Schedule Year Ended: 12/31/2007

65

Schedule: B-14 Page:

3 of 3 Jack Schreyer Preparer:

Historical [ ] Projected [ X ] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account (1) (5) (6) (7) (9) (10)Depreciation Expense Used & Used & 2007 Adjusted Used & Useful Useful Utility Year Depreciation Useful Depreciation Change Over Line Expense Prior Year No. Account No. and Name Adjustments Expense % Expense INTANGIBLE PLANT Organization 100.00% 2 351.1 ۵ 0 0 0 0 3 352.1 Franchises 0 0 0 100.00% 0 0 4 389.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 **COLLECTION PLANT** 353.2 Land & Land Rights 0 0 100.00% 0 0 354.2 Structures & Improvements 2.477 100.00% 2,477 2,057 Power Generation Equipment 0 100.00% 355.2 0 0 0 Collection Sewers - Force 0 51 360.2 100.00% 0 361.2 Collection Sewers - Gravity 0 100.00% 10 1,091 1,091 1,091 89 Special Collecting Structures 0 100.00% 0 11 362.2 0 0 Services to Customers 0 100.00% 363.2 192 192 192 36 13 364.2 Flow Measuring Devices 550 0 550 100.00% 550 (393)0 365.2 Flow Measuring Installations 0 0 100.00% 0 15 389.2 Other Plant & Misc. Equipment 0 0 100.00% 0 0 16 SYSTEM PUMPING PLANT Land & Land Rights 0 0 353.3 0 0 100.00% 0 17 100.00% Structures & Improvements 0 0 0 18 354.3 0 ٥ Power Generation Equipment 0 100.00% 0 355.3 0 19 0 0 Receiving Wells 0 100.00% 113 (25)20 370.3 113 113 0 21 371.3 Pumping Equipment 1.295 100.00% 1,295 (438)1.295 22 Other Plant & Misc. Equipment 0 100.00% 0 0 389.3 Ω O TREATMENT AND DISPOSAL PLANT 23 0 Land & Land Rights 100.00% n 0 24 353.4 n n 100.00% 25 354.4 Structures & Improvements 14 O 14 14 14 26 355.4 Power Generation Equipment ٥ 0 0 100.00% 0 0 100.00% 27 380.4 Treatment & Disposal Equipment 9,750 Ω 9.750 9.750 (3) 28 381.4 Plant Sewers 0 0 0 100.00% 0 0 29 382.4 Outfall Sewer Lines Λ n n 100.00% n n 30 389.4 Other Plant & Misc. Equipment 135 0 135 100.00% 135 45 31 RECLAIMED WATER TREATMENT PLANT n 32 353.5 Land & Land Rights 0 0 0 100.00% 0 33 354.5 Structures & Improvements 0 n 0 100.00% n n Power Generation Equipment 355.5 0 0 100.00% 0 0 35 371.5 0 100.00% 0 0 Pumping Equipment 0 374.5 Reuse Distribution Reservoirs 0 0 100.00% 0 Ó 37 380.5 Treatment & Disposal Equipment 0 0 ŋ 100.00% ٥ 0 381.5 Plant Sewers 0 0 0 100.00% 0 38 0 39 389.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 MED WATER DISTRIBUTION PLANT RECLA 40 0 0 0 0 100.00% 0 41 352.6 Franchises Land & Land Rights 0 42 353.6 0 100.00% 0 0 0 0 100.00% 0 0 43 354.6 Structures & Improvements ٥ 0 355.6 100.00% 0 0 44 Power Generation Equipment 0 0 0 0 100.00% 45 0 0 366.6 Reuse Services 0 Ð 0 Reuse Meters & Meter Installations 100.00% 0 0 46 367.6 0 n 0 371.6 100.00% 0 47 Pumping Equipment 0 0 0 100.00% n 48 375.6 Reuse Transmission & Distr. Sys. 0 n 0 O 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 0 n 51 353.7 Land & Land Rights 0 0 0 100.00% 52 354.7 Structures & Improvements 0 0 0 100.00% 0 0 390.7 Office Furniture & Equipment 0 0 100.00% 0 n 0 390.71 Computer Equipment 858 0 858 100.00% 858 551 0 100.00% 0 55 391.7 Transportation Equipment 0 0 56 392.7 Stores Equipment 0 0 100.00% 0 0 57 Tools, Shop & Garage Equipment 0 100.00% 0 393.7 0 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 100.00% 0 0 59 395.7 Power Operated Equipment 0 0 100.00% 0 0 0 60 396.7 Communication Equipment 0 0 100.00% 15 61 397.7 Miscellaneous Equipment 45 0 45 45 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 16,573 16,573 1,949 16,573 63 TOTAL DEPRECIATION EXPENSE 0 Composite NU&U Rate 100.00% (73)(LESS) AMORTIZATION OF CIAC (1,030)0 (1,030)(1,030)64

1,875

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n

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15,542

NET DEPRECIATION EXPENSE - SEWER

#### Taxes Other Than Income

#### Florida Public Service Commission

Palm Port Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

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

TOTAL PUDIC SELVICE COMMISSIO

Schedule: Page: B-15 1 of 1

Preparer:

Jack Schreyer

|                      | (1)  | (2)<br>Regulato              | ory         | (3)                       | (4)<br>Real Estate               | (5)   | (6)                 | (7)                     |
|----------------------|--|------------------------------|-------------|---------------------------|----------------------------------|-------|---------------------|-------------------------|
| Line<br>No.          | Description  | Assessm<br>Fees (RA<br>4.50% | ent<br>(Fs) | Payroll<br>Taxes<br>8.28% | & Personal<br>Property<br>on U&U | Other | Total               | Supporting<br>Schedules |
| Wate<br>1            | r<br>Test Year (2005) Per Books  | 1,6                          | 356         | 1,103                     | 3,851                            |       | 6,610               | 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. Total Test Year Adjustments  | 00%                          | 0           | 0                         | 0_0                              | 0     | 0 0                 | B5                      |
| 6                    | Adjusted Test Year (2005)  | 1,6                          | 556         | 1,103                     | 3,851                            | 0     | 6,610               | •                       |
| 7<br>8<br>9          | Adjustments to Intermed. Year (Expl<br>RAF Adjustment<br>Payroll Tax Adjustment                                | ain)                         | 54          | (372)                     |                                  |       | 54<br>(372)         | E-13<br>B-5             |
| 10<br>11<br>12       | Total 2006 Adjustments   | 00%                          | 54          | (372)                     | 3,814<br>0<br>3,814              | 0     | 3,814<br>0<br>3,497 | A-5<br>-<br>-           |
| 13<br>14             | Adjusted Intermed. Year (2006) Adjustments to Projected Rate Year  | •                            | 710         | 731                       | 7,665                            | 0     | 10,107              |                         |
| 15<br>16<br>17       | RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment  | (Ехріаін)                    | 32          | 154                       | 969                              |       | 32<br>154<br>969    | E-13<br>B-5<br>A-5      |
| 18<br>19             | •  | 00%                          | 32          | 154                       | 0<br>969                         |       | 1,155               | -                       |
| 20<br>21             | Adjusted Projected Rate Year (2007 RAFs Assoc. with Revenue Increase   |                              | 742<br>666  | 885                       | 8,634                            | 0     | 11,262<br>1,666     | -<br>В-3                |
| 22                   | Total Projected Rate Year (2007)   | 3,4                          | 408         | 885                       | 8,634                            | 0     | 12,928              | •                       |
| Sewe<br>23           | er<br>Test Year (2005) Per Books   | 2,7                          | 717         | 1,217                     | 1,021                            |       | 4,955               | 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                   | -<br>B-6                |
| 27<br>28             | Total Test Year Adjustments<br>Adjusted Test Year (2005)   | 2,7                          | 0<br>717    | 1,217                     | 1,021                            | 0     | 0<br>4,955          | -                       |
| 29<br>30<br>31<br>32 | Adjustments to Intermed. Year (Expl<br>RAF Adjustment<br>Payroll Tax Adjustment<br>Plant in Service Adjustment | ain)                         | 57          | (670)                     | 739                              |       | 57<br>(670)<br>739  | E-2<br>B-6<br>A-6       |
| 33<br>34<br>35       |  | 2,7                          | 57<br>774   | (670)<br>546              | 0<br>739<br>1,760                | 0     | 0<br>126<br>5,080   | -                       |
| 36<br>37<br>38<br>39 | Adjustments to Projected Rate Year RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment           | (Explain)                    | 52          | 558                       | 3,266                            |       | 52<br>558<br>3,266  | E-2<br>B-6<br>A-6       |
| 40<br>41             | Non-U&U Adjustment @ 0. Total 2007 Adjustments Adjusted Projected Rate Year (2007                              |                              | 52<br>826   | 558<br>1,104              | 0<br>3,266<br>5,026              | 0     | 3,877<br>8,957      | -                       |
| 42<br>43             | RAFs Assoc. with Revenue Increase<br>Total Projected Rate Year (2007)  |                              | 045<br>871  | 1,104                     | 5,026                            | 0     | 2,045               | B-3<br>=                |
| 40                   | Total Flojecteu Rate Feat (2007)   | 4,0                          | J/ I        | 1,104                     | 0,020                            | U     | . 1,502             |                         |

Recap Schedules: B-1, B-2

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

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# Palm Port TAX SCHEDULES

|   | SCHEDULE | PAGE   |
|---|----------|--------|
| SCHEDULE TITLE                                  | NUMBER   | NUMBER |
|   | •        | 0.4    |
| Reconcilliation of Total Income Tax Provision   | C-1      | 91     |
| State and Federal Income Tax Calculation        | C-2      | 92     |
| Schedule of Interest in Tax Expense Calculation | C-3      | 95     |
| Book/Tax Difference                             | C-4      | 98     |
| Deferred Income Tax Expense                     | C-5      | 99     |
| Accumulated Deferred Income Taxes               | C-6      | 102    |
| Investment Tax Credit                           | C-7      | 105    |
| Parent Debt Information                         | C-8      | 109    |
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| Miscellaneous Tax Information                   | C-10     | 111    |

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

## Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

Schedule: Page: C-1 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 | •                            | Year End    | Utility     | Year End    | Utility     | Year End    | Utility     | Year End    | Supporting |
| No.  | Description                  | Per Books   | Adjustments | Adjusted    | Adjustments | Adjusted    | Adjustments | Adjusted    | Schedules  |
| Wate | er                           |             |             | <del></del> |             |             |             |             |            |
| 1    | Current Tax Expense          | (1,964)     | (2,136)     | (4,099)     | 43          | (4,056)     | (4,201)     | (8,257)     | C-2        |
| 2    | Deferred Income Tax Expense  | 0           | 795         | 795         | (483)       | 312         | 0           | 312         | 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     | (1,964)     | (1,341)     | (3,305)     | (439)       | (3,744)     | (4,201)     | (7,945)     |            |
| Sew  | er                           |             |             |             |             |             |             |             |            |
| 7    | Current Tax Expense          | (607)       | (6,479)     | (7,086)     | 4,705       | (2,382)     | (7,785)     | (10,167)    | C-2        |
| 8    | Deferred Income Tax Expense  | O O         | 1,231       | 1,231       | (748)       | 483         | 0           | 483         | C-5        |
| 9    | ITC Realized This Year       | 0           | 0           | 0           | 0           | 0           | 0           | 0           | C-7        |
| 10   | ITC Amortization             | 0           | 0           | 0           | 0           | 0           | 0           | 0           | C-7        |
| 11   | Less: Parent Debt Adjustment | 0           | 0           | 0           | 0           | 0           | 0           | 0           | C-8        |
| 12   | Total Income Tax Expense     | (607)       | (5,249)     | (5,856)     | 3,957       | (1,899)     | (7,785)     | (9,684)     |            |

Recap Scheds: B-1, B-2

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

Florida Public Service Commission

Palm Port
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             | Taxable Operating Income before Interest Less: Interest Charges | (5,090)<br>0          | (3,645)<br>(1,701)  | (8,735)<br>(1,701)   | (1,278)<br>0          | (14,137)<br>(2,660) | (15,415)<br>(2,660)  | B-1, B-2<br>C-3         |
| 3             | Taxable Income  | (5,090)               | (5,346)             | (10,436)             | (1,278)               | (16,797)            | (18,075)             |                         |
| 4<br>5<br>6   | Schedule M Adjustments Permanent Differences Timing Differences | - 0                   | 0<br>2,060          | 0<br>2,060           | 3,191                 | 0                   | 0<br>3,191           | C-4<br>C-5              |
| 7             | Total Schedule M Adjustments                                    | 0                     | 2,060               | 2,060                | 3,191                 | 0                   | 3,191                |                         |
| 8             | Taxable Income Before State Taxes                               | (5,090)               | (7,406)             | (12,496)             | (4,469)               | (16,797)            | (21,266)             |                         |
| 9<br>10<br>11 | State Tax Rate  | 5.5%                  | 5.5%                | 5.5%                 | 5.5%                  | 5.5%                | 5.5%                 |                         |
| 12            | State Income Taxes  | (280)                 | (407)               | (687)                | (246)                 | (924)               | (1,170)              |                         |
| 13            | Federal Taxable Income  | (4,810)               | (4,938)             | (9,749)              | (1,032)               | (15,873)            | (16,905)             |                         |
| 14<br>15      | Federal Tax Rate<br>Federal Income Taxes                        | 35.0%<br>(1,684)      |                     | 35.0%<br>(3,412)     | 35.0%<br>(361)        | 35.0%<br>(5,556)    | 35.0%<br>(5,917)     |                         |
| 16            | Less: Investment Tax Credit Realized This Year                  | 0                     | 0                   | 0                    | 0                     | 0                   | 0                    | C-7                     |
| 17            | Current Federal Income Taxes                                    | (1,684)               | (1,728)             | (3,412)              | (361)                 | (5,556)             | (5,917)              |                         |
| 18<br>19      | Summary:<br>Current State Income Tax                            | (280)                 | (407)               | (687)                | (246)                 | (924)               | (1,170)              |                         |
| 20            | Current Federal Income Tax                                      | (1,684)               |                     | (3,412)              | (361)                 | (5,556)             | (5,917)              |                         |
| 21            | Total Current Income Tax Expense (To C-1)                       | (1,964)               | (2,136)             | (4,099)              | (607)                 | (6,479)             | (7,086)              |                         |

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

2 of 3 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 |
| No.           | Description                                    | Adjusted | Adjustments  | Adjusted | Adjusted | Adjustments  | Adjusted | Schedules  |
| 1             | Taxable Operating Income before Interest       | (8,735)  | 390          | (8,345)  | (15,415) | 11,955       | (3,460)  | B-1, B-2   |
| 2             | Less: Interest Charges                         | (1,701)  | (394)        | (2,094)  | (2,660)  | 62           | (2,599)  | C-3        |
| 3             | Taxable Income                                 | (10,436) | (3)          | (10,439) | (18,075) | 12,017       | (6,058)  |            |
| 4             | Schedule M Adjustments                         |          |              |          |          |              |          |            |
| 5             | Permanent Differences                          | 0        | 0            | 0        | 0        | 0            | 0        | C-4        |
| 6             | Timing Differences                             | 2,060    | (1,252)      | 808      | 3,191    | (1,939)      | 1,252    | C-5        |
| 7             | Total Schedule M Adjustments                   | 2,060    | (1,252)      | 808      | 3,191    | (1,939)      | 1,252    |            |
| 8             | Taxable Income Before State Taxes              | (12,496) | 1,249        | (11,247) | (21,266) | 13,956       | (7,310)  |            |
| 9<br>10<br>11 | State Tax Rate                                 | 5.5%     | 5.5%         | 5.5%     | 5.5%     | 5.5%         | 5.5%     |            |
| 12            | State Income Taxes                             | (687)    | 69           | (619)    | (1,170)  | 768          | (402)    |            |
| 13            | Federal Taxable Income                         | (9,749)  | (72)         | (9,821)  | (16,905) | 11,249       | (5,656)  |            |
| 14            | Federal Tax Rate                               | 35.0%    | 35.0%        | 35.0%    | 35.0%    | 35.0%        | 35.0%    |            |
| 15            | Federal Income Taxes                           | (3,412)  | (25)         | (3,437)  | (5,917)  | 3,937        | (1,980)  |            |
| 16            | Less: Investment Tax Credit Realized This Year | 0        | 0            | 0        | 0        | 0            | 0        | C-7        |
| 17            | Current Federal Income Taxes                   | (3,412)  | (25)         | (3,437)  | (5,917)  | 3,937        | (1,980)  |            |
| 18            | Summary:                                       |          |              |          |          |              |          |            |
| 19            | Current State Income Tax                       | (687)    | 69           | (619)    | (1,170)  | 768          | (402)    |            |
| 20            | Current Federal Income Tax                     | (3,412)  | (25)         | (3,437)  | (5,917)  | 3,937        | (1,980)  |            |
| 21            | Total Current Income Tax Expense (To C-1)      | (4,099)  | _ 43         | (4,056)  | (7,086)  | 4,705        | (2,382)  |            |

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

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

C-2 3 of 3

Page: 3 Preparer: Ja

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       | (8,345)  | (9,784)      | (18,130) | (3,460)  | (18,733)     | (22,193) | B-1, B-2   |
| 2             | Less: interest Charges                         | (2,094)  | (1,106)      | (3,200)  | (2,599)  | (1,447)      | (4,046)  | C-3        |
| 3             | Taxable Income                                 | (10,439) | (10,890)     | (21,330) | (6,058)  | (20,181)     | (26,239) |            |
| 4             | Schedule M Adjustments                         |          |              |          |          |              |          |            |
| 5             | Permanent Differences                          | 0        | 0            | 0        | 0        | 0            | 0        | C-4        |
| 6             | Timing Differences                             | 808      | 0            | 808      | 1,252    | 0            | 1,252    | C-5        |
| 7             | Total Schedule M Adjustments                   | 808      | 0            | 808      | 1,252    | 0            | 1,252    |            |
| 8             | Taxable Income Before State Taxes              | (11,247) | (10,890)     | (22,138) | (7,310)  | (20,181)     | (27,491) |            |
| 9<br>10<br>11 | State Tax Rate                                 | 5.5%     | 5.5%         | 5.5%     | 5.5%     | 5.5%         | 5.5%     |            |
| 12            | State Income Taxes                             | (619)    | (599)        | (1,218)  | (402)    | (1,110)      | (1,512)  |            |
| 13            | Federal Taxable Income                         | (9,821)  | (10,291)     | (20,112) | (5,656)  | (19,071)     | (24,727) |            |
| 14            | Federal Tax Rate                               | 35.0%    | 35.0%        | 35.0%    | 35.0%    | 35.0%        | 35.0%    |            |
| 15            | Federal Income Taxes                           | (3,437)  | (3,602)      | (7,039)  | (1,980)  | (6,675)      | (8,655)  |            |
| 16            | Less: Investment Tax Credit Realized This Year | 0        | 0            | 0        | 0        | 0            | 0        | C-7        |
| 17            | Current Federal Income Taxes                   | (3,437)  | (3,602)      | (7,039)  | (1,980)  | (6,675)      | (8,655)  |            |
| 18            | Summary:                                       |          |              |          |          |              |          |            |
| 19            | Current State Income Tax                       | (619)    | (599)        | (1,218)  | (402)    | (1,110)      | (1,512)  |            |
| 20            | Current Federal Income Tax                     | (3,437)  | (3,602)      | (7,039)  | (1,980)  | (6,675)      | (8,655)  |            |
| 21            | Total Current Income Tax Expense (To C-1)      | (4,056)  | (4,201)      | (8,257)  | (2,382)  | (7,785)      | (10,167) |            |

## Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Palm Port
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         | 1,654        | 1,654    | Note* | 0         | 2,614        | 2,614    | Note*        |
| 2    | Amortization of Debt Premium, Discount and Expense Net | 0         | 0            | 0        |       | 0         | 0            | 0        |              |
| 3    | Interest on Short-Term Debt                            | 0         | 0            | 0        | Note* | 0         | 0            | 0        | Note*        |
| 4    | Other Interest Expense                                 | 0         | 46           | 46       |       | 0         | 46           | 46       |              |
| 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         | 1,701        | 1,701    | _     | 0         | 2,660        | 2,660    | <del>-</del> |

|                    | ulation of ITC Interest Synchroniza<br>Y for Option 2 Companies (see Sc                 |                |       | Water |                           | -                             |                | Sewer |        |                           |                               |  |
|--------------------|---|----------------|-------|-------|---------------------------|-------------------------------|----------------|-------|--------|---------------------------|-------------------------------|--|
|                    | Balances From Sch. D-1 Am   | ount           | Ratio | Cost  | Total<br>Weighted<br>Cost | Debt Only<br>Weighted<br>Cost | Amount         | 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) Weighted Debt Cost (From Line 7) Interest Adjustment (To Line 6) | 12) _<br>=     |       |       |                           |                               | -              |       | -<br>= |                           |                               |  |

• Note: Calculations for utility adjusted interest:

|  | Water  |                                      | Sewer   |       |
|--|--------|--------------------------------------|---------|-------|
| Rate Base (Sch. A-1, A-2)              | 73,878 | ···································· | 113,864 |       |
| Weighted Cost of Long Term Debt (D-1)  | 2.24%  | 1,654                                | 2.30%   | 2,614 |
| Weighted Cost of Short Term Debt (D-1) | 0.00%  | 0                                    | 0.00%   | 0     |
| Adjusted Interest on Debt              | _      | 1,654                                |         | 2,614 |

## Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Palm Port
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     | 1,654    | 394          | 2,048    | Note* | 2,614    | (62)         | 2,552    | 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         | 46       | 0            | 46       |       | 46       | 0            | 46       |               |
| 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 | 1,701    | 394          | 2,094    | -     | 2,660    | (62)         | 2,599    | <b>-</b><br>= |

| ONL                | Y for Option 2 Companies (s   | ee Sch. C-7) | )     | Water      | - Total          | Debt Only        | -      | Sewer |           | 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 |              | ·     | Not Applic | able             |                  |        |       | Not Appli | cable            |                  |
| 12                 | Total   |              |       |            |                  |                  |        |       | -         |                  |                  |
| 13<br>14<br>15     |   |              |       | -<br>•     |                  |                  |        |       | -<br>=    |                  |                  |

| Note: Calculations for utility adjusted interest: |        |       |         |       |
|---|--------|-------|---------|-------|
| • •   | Water  |       | Sewer   |       |
| Rate Base (Sch. A-1, A-2)                         | 91,454 |       | 111,173 |       |
| Weighted Cost of Long Term Debt (D-1)             | 2.23%  | 2,048 | 2.26%   | 2,552 |
| Weighted Cost of Short Term Debt (D-1)            | 0.00%  | 0     | 0.00%   | 0     |
| Adjusted Interest on Debt                         |        | 2,048 |         | 2,552 |

## Schedule of Interest in Tax Expense Calculation

## Florida Public Service Commission

Palm Port 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     | 2,048    | 1,152        | 3,200    | Note* | 2,552    | 1,447        | 4,000    | 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         | 46       | 0            | 46       |       | 46       | 0            | 46       |              |
| 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 | 2,094    | 1,152        | 3,246    | -     | 2,599    | 1,447        | 4,046    | <del>-</del> |

| ONL | Y for Option 2 Companies (se | e Sch. C-7 | )     | Water       | Total            | Debt Only        |        | Sewer       | •         | 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   | Long-Term Debt               |            |       |             |                  |                  |        |             |           |                  |                  |
| 9   | Short-Term Debt              |            |       | Not Applica | able             |                  |        |             | Not Appli | cable            |                  |
| 10  | Preferred Stock              |            |       |             |                  |                  |        |             |           |                  |                  |
| 11  | Common Equity                |            |       |             | ···· <u>=</u>    |                  | ·      | <del></del> |           | ·                |                  |
| 12  | Total                        |            |       | =           |                  |                  |        |             | ı         |                  |                  |
| 13  | ITC (from D-1, Line 7)       |            |       |             |                  |                  |        |             |           |                  |                  |
| 14  | Weighted Debt Cost (From I   | _ine 12)   |       |             |                  |                  |        |             |           |                  |                  |
| 15  | Interest Adjustment (To Line | 6)         |       | -           |                  |                  | •      |             | -         |                  |                  |

\* Note: Calculations for utility adjusted interest: Water Sewer Rate Base (Sch. A-1, A-2) 142,912 174,227 3,200 Weighted Cost of Long Term Debt (D-1) 2.27% 2.30% 4,000 Weighted Cost of Short Term Debt (D-1) 0.00% 0.00% Adjusted Interest on Debt 3,200 4,000

# **Book/Tax Differences - Permanent**

# Florida Public Service Commission

Palm Port

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)                        |
|-------------|------------------|---------------------|----------------------------|
|             | Amount           | Amount              | Amount                     |
| Description | 2005             | 2006                | 2007                       |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             | 0                | 0                   | 0                          |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             |                  |                     |                            |
|             | 0                | 0                   | 0                          |
|             | (1)  Description | Description 2005  0 | Description 2005 2006  0 0 |

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

Florida Public Service Commission

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

Schedule:

C-5 1 of 3

Page: 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         | 3,057        | 3,057    | 657       | 13,130       | 13,787   |            |
| 2    | Book Depreciation & Amortization                                   | 0         | 2,633        | 2,633    | 0         | 13,130       | 13,130   | B-13,14    |
| 3    | Difference   | 0         | 424          | 424      | 657       | 0            | 657      |            |
| 4    | Other Timing Differences (Itemize):                                |           |              |          |           |              |          |            |
| 5    | Bad Debt   | 0         | 638          | 638      | 989       | 0            | 989      |            |
| 6    | Regulatory Assets  | 0         | 573          | 573      | 887       | 0            | 887      |            |
| 7    | All Other  | 0         | 0            | 0        | 0         | 0            | 0        |            |
| 8    | Total Timing Differences (To C-2)                                  | 0         | 2,060        | 2,060    | 3,191     | 0            | 3,191    |            |
| 9    | State Tax Rate   | 5.5%      | <b>)</b>     | 5.5%     | 5.5%      | 1            | 5.5%     |            |
| 10   | State Deferred Taxes   | 0         | 113          | 113      | 175       | 0            | 175      |            |
| 11   | Timing Differences for Federal Taxes                               | 0         | 1,947        | 1,947    | 3,015     | 0            | 3,015    |            |
| 12   | Federal Tax Rate   | 35.0%     | )            | 35.0%    | 35.0%     | •            | 35.0%    |            |
| 13   | Federal Deferred Taxes   | 0         | 681          | 681      | 1,055     | 0            | 1,055    |            |
| 14   | Total Deferred Taxes (to C-1)                                      | 0         | 795          | 795      | 1,231     | 0            | 1,231    | -          |

Recap Schedules: C-1, C-2

## **Deferred Income Tax Expense**

Florida Public Service Commission

Palm Port 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      | 3,057    | 530          | 3,587    | 13,787   | 506          | 14,293   |            |
| 2    | Book Depreciation & Amortization     | 2,633    | 550          | 3,183    | 13,130   | 537          | 13,667   | B-13,14    |
| 3    | Difference                           | 424      | (20)         | 404      | 657      | (32)         | 626      |            |
| 4    | Other Timing Differences (Itemize):  |          |              |          |          |              |          |            |
| 5    | Bad Debt                             | 638      | (638)        | 0        | 989      | (989)        | 0        |            |
| 6    | Regulatory Assets                    | 573      | (573)        | 0        | 887      | (887)        | 0        |            |
| 7    | All Other                            | 0        | 0            | 0        | 0        | 0            | 0        |            |
| 8    | Total Timing Differences (To C-2)    | 2,060    | (1,252)      | 808      | 3,191    | (1,939)      | 1,252    | -          |
| 9    | State Tax Rate                       | 5.5%     | •            | 5.5%     | 5.5%     | )            | 5.5%     |            |
| 10   | State Deferred Taxes                 | 113      | (69)         | 44       | 175      | (107)        | 69       |            |
| 11   | Timing Differences for Federal Taxes | 1,947    | (1,183)      | 764      | 3,015    | (1,832)      | 1,183    |            |
| 12   | Federal Tax Rate                     | 35.0%    | •            | 35.0%    | 35.0%    | )            | 35.0%    |            |
| 13   | Federal Deferred Taxes               | 681      | (414)        | 267      | 1,055    | (641)        | 414      |            |
| 14   | Total Deferred Taxes (to C-1)        | 795      | (483)        | 312      | 1,231    | (748)        | 483      | -          |

Recap Schedules: C-1, C-2

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

Florida Public Service Commission

Palm Port Docket No. 060368-WS Test Year Ending 12/31/07 Historical [ ] Projected [ X ] Schedule: Page:

C-5

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      | 3,587    | 1,697        | 5,285    | 14,293   | 1,875        | 16,168   |            |
| 2    | Book Depreciation & Amortization     | 3,183    | 1,697        | 4,881    | 13,667   | 1,875        | 15,542   | B-13,14    |
| 3    | Difference                           | 404      | 0            | 404      | 626      | 0            | 626      |            |
| 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)    | 808      | 0            | 808      | 1,252    | 0            | 1,252    | -          |
| 9    | State Tax Rate                       | 5.5%     | •            | 5.5%     | 5.5%     | <b>)</b>     | 5.5%     |            |
| 10   | State Deferred Taxes                 | 44       | 0            | 44       | 69       | 0            | 69       |            |
| 11   | Timing Differences for Federal Taxes | 764      | 0            | 764      | 1,183    | 0            | 1,183    |            |
| 12   | Federal Tax Rate                     | 35.0%    | )            | 35.0%    | 35.0%    | )            | 35.0%    |            |
| 13   | Federal Deferred Taxes               | 267      | 0            | 267      | 414      | 0            | 414      |            |
| 14   | Total Deferred Taxes (to C-1)        | 312      | 0            | 312      | 483      | 0            | 483      | -          |

Recap Schedules: C-1, C-2

# **Accumulated Deferred Income Taxes - Summary**

# Florida Public Service Commission

Palm Port

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

C-6

Page:

1 of 3

Preparer:

Jack Schreyer

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

| <del></del> | (1)    | (2)   | (3)<br>ccount No. 283 | (4)   | (5)   | (6)<br>Account No | (7)   | (8)      | (9)          | (10)  |
|-------------|--------|-------|-----------------------|-------|-------|-------------------|-------|----------|--------------|-------|
| Line        |        | Defe  | erred Tax Liabili     | ty    |       | ···               |       | Net Defe | erred Income | Taxes |
| 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   | 167   | 1,003                 | 1,171 |       |                   |       | 167      | 1,003        | 1,171 |
| 4           | 2006   | 208   | 1,248                 | 1,456 |       |                   |       | 208      | 1,248        | 1,456 |
| 5           | 2007   | 249   | 1,493                 | 1,742 |       |                   |       | 249      | 1,493        | 1,742 |
| SEWE        | R      |       |                       |       |       |                   |       |          |              |       |
| 6           | 2003   | 0     | 0                     | 0     |       |                   |       | 0        | 0            | 0     |
| 7           | 2004   | 0     | . 0                   | 0     |       |                   |       | 0        | 0            | 0     |
| 8           | 2005   | 167   | 1,003                 | 1,171 |       |                   |       | 167      | 1,003        | 1,171 |
| 9           | 2006   | 208   | 1,248                 | 1,456 |       |                   |       | 208      | 1,248        | 1,456 |
| 10          | 2007   | 249   | 1,493                 | 1,742 |       |                   |       | 249      | 1,493        | 1,742 |

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

# Florida Public Service Commission

Palm Port 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. 2830         |         |  |  |
|      |      | Deferre   | ed <b>State</b> Tax Li | ability |  |  |
|      |      |           | 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         | 167                    | 167     |  |  |
| 4    | 2006 | 167       | 41                     | 208     |  |  |
| 5    | 2007 | 208       | 41                     | 249     |  |  |
|      |      |           |                        |         |  |  |
| SEWE | R    |           |                        |         |  |  |
| 6    | 2003 | 0         | 0                      | 0       |  |  |
| 7    | 2004 | 0         | 0                      | 0       |  |  |
| 8    | 2005 | 0         | 167                    | 167     |  |  |
| 9    | 2006 | 167       | 41                     | 208     |  |  |
| 10   | 2007 | 208       | 41                     | 249     |  |  |

# Accumulated Deferred Income Taxes - Federal

# Florida Public Service Commission

Palm Port

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)      |
|------|------|-----------|------------------------|----------|
|      |      | Acc       | count No. 2830         | 5        |
|      |      | Deferred  | l <b>Federal</b> Tax L | iability |
|      |      |           | 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         | 1,003                  | 1,003    |
| 4    | 2006 | 1,003     | 245                    | 1,248    |
| 5    | 2007 | 1,248     | 245                    | 1,493    |
|      |      |           |                        |          |
| SEWE | R    |           |                        |          |
| 6    | 2003 | 0         | 0                      | 0        |
| 7    | 2004 | 0         | 0                      | 0        |
| 8    | 2005 | 0         | 1,003                  | 1,003    |
| 9    | 2006 | 1,003     | 245                    | 1,248    |
| 10   | 2007 | 1,248     | 245                    | 1,493    |

# **Investment Tax Credits - Analysis**

#### Florida Public Service Commission

**Palm Port** Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 1 of 4 Page:

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)<br><b>3% ITC</b> | (6)        | (7)     | (8)       | (9)     | (10)       | (11)<br><b>4% ITC</b> | (12)       | (13)    |
|----------|--------------|---------|------------|----------------------|------------|---------|-----------|---------|------------|-----------------------|------------|---------|
|          | <del> </del> | Amount  | Realized   |                      | tization   |         | -         | Amount  | Realized   |                       | 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 |

NONE NONE

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

#### Florida Public Service Commission

Palm Port 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  | Beginning   | Current | Prior Year | Current | Prior Year | Ending  | Beginning | Current | Prior Year | Current | Prior Year | Ending  |
|   | No. Y | ear Balance | Year    | Adjust.    | Year    | Adjust.    | Balance | Balance   | _Year   | Adjust.    | Year _  | Adjust.    | Balance |

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

Palm Port 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

Income Tax Returns

Florida Public Service Commission

Palm Port 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 Port 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 Port CAPITAL SCHEDULES

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

**Schedule of Requested Cost of Capital** 

13 Month Average balance

Palm Port

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)<br>Reconciled | (3)     | (4)          | (5)<br>Weighted | (6)   | (7)        |
|------|-----------------------------------|-------------------|---------|--------------|-----------------|-------|------------|
| Line |                                   | To Requested      |         | Cost         | Cost            |       | Supporting |
| No.  | Class of Capital                  | Rate Base         | Ratio   | Rate         | Rate            | Cost  | Schedules  |
| WAT  |                                   | Trace Bace        | 71410   | 71010        | rate            |       | 0011000100 |
| 1    | Long-Term Debt                    | 27,570            | 37.32%  | 6.00%        | 2.24%           | 1,654 | 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                      | 41,355            | 55.98%  | 10.12%       | 5.66%           | 4,185 | D-2        |
| 5    | Customer Deposits                 | 774               | 1.05%   | 6.00%        | 0.06%           | 46    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 4,179             | 5.66%   | 0.00%        | 0.00%           | 0     | D-2        |
| 7    | Total                             | 73,878            | 100.00% | -            | 7.97%           | 5,886 | :          |
| SEW  | /ER                               |                   |         |              |                 |       |            |
| 8    | Long-Term Debt                    | 43,564            | 38.26%  | 6.00%        | 2.30%           | 2,614 | 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                      | 65,347            | 57.39%  | 10.12%       | 5.81%           | 6,613 | D-2        |
| 12   | Customer Deposits                 | 774               | 0.68%   | 6.00%        | 0.04%           | 46    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 4,179             | 3.67%   | 0.00%        | 0.00%           | 0     | D-2        |
| 14   | Total                             | 113,864           | 100.00% | <del>-</del> | 8.14%           | 9,273 | <u>.</u>   |

# Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port

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                    | 34,053       | 37.23%  | 6.00%  | 2.23%    | 2,043 | 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                      | 51,079       | 55.85%  | 10.12% | 5.65%    | 5,169 | D-2        |
| 5    | Customer Deposits                 | 774          | 0.85%   | 6.00%  | 0.05%    | 46    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 5,547        | 6.07%   | 0.00%  | 0.00%    | 0     | D-2        |
| 7    | Total                             | 91,454       | 100.00% | =      | 7.94%    | 7,259 |            |
| SEW  | /ER                               |              |         |        |          |       |            |
| 8    | Long-Term Debt                    | 41,941       | 37.73%  | 6.00%  | 2.26%    | 2,516 | 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                      | 62,911       | 56.59%  | 10.12% | 5.73%    | 6,367 | D-2        |
| 12   | Customer Deposits                 | 774          | 0.70%   | 6.00%  | 0.04%    | 46    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 5,547        | 4.99%   | 0.00%  | 0.00%    | 0     | D-2        |
| 14   | Total                             | 111,173      | 100.00% | -      | 8.03%    | 8,929 | <u>.</u>   |

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port

Docket No. 060368-WS

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

Schedule:

D-1

Page:

3 of 3

Preparer:

Jack Schreyer

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

|      | (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                    | 54,166       | 37.90%  | 6.00%  | 2.27%    | 3,250  | 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                      | 81,249       | 56.85%  | 10.12% | 5.75%    | 8,222  | D-2        |
| 5    | Customer Deposits                 | 774          | 0.54%   | 6.00%  | 0.03%    | 46     | D-2        |
| 6    | Accumulated Deferred Income Taxes | 6,724        | 4.70%   | 0.00%  | 0.00%    | 0      | D-2        |
| 7    | Total                             | 142,912      | 100.00% | =      | 8.06%    | 11,519 | -<br>:     |
| SEW  | /ER                               |              |         |        |          |        |            |
| 8    | Long-Term Debt                    | 66,692       | 38.28%  | 6.00%  | 2.30%    | 4,001  | 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                      | 100,037      | 57.42%  | 10.12% | 5.81%    | 10,124 | D-2        |
| 12   | Customer Deposits                 | 774          | 0.44%   | 6.00%  | 0.03%    | 46     | D-2        |
| 13   | Accumulated Deferred Income Taxes | 6,724        | 3.86%   | 0.00%  | 0.00%    | 0      | D-2        |
| 14   | Total                             | 174,227      | 100.00% | _      | 8.13%    | 14,172 | -<br>-     |

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Palm Port

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule: D-2

Page:

1 of 3

Preparer:

Jack Schreyer

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

|      | (1)                               | (2)       | (3)<br>Recon | (4)<br>ciliation Adju | (5)<br>istments | (6)<br>Reconciled | (7)        |
|------|-----------------------------------|-----------|--------------|-----------------------|-----------------|-------------------|------------|
| Line |                                   | Average . |              | omation 7 tajo        |                 | To Requested      | Supporting |
| No.  |                                   | Test Year | Specific     | (Explain)             | Pro rata *      | Rate Base         | Schedules  |
| Wate | er                                |           |              |                       |                 |                   |            |
| 1    | Long-Term Debt                    | 0         |              |                       | 27,570          | 27,570            | D-5        |
| 2    | Short-Term Debt                   | 0         |              |                       |                 | 0                 | D-4        |
| 3    | Preferred Stock                   | 0         |              |                       |                 | 0                 | D-3        |
| 4    | Common Stock                      | 68,925    |              |                       | (27,570)        | 41,355            |            |
| 5    | Customer Deposits                 | 774       |              |                       |                 | 774               | D-7        |
| 6    | Accumulated Deferred Income Taxes | 4,179     |              |                       |                 | 4,179             |            |
| 7    | Total                             | 73,878    |              |                       | 0               | 73,878            | A-1        |
| Sew  | er                                |           |              |                       |                 |                   |            |
| 8    | Long-Term Debt                    | 0         |              |                       | 43,564          | 43,564            | D-5        |
| 9    | Short-Term Debt                   | 0         |              |                       |                 | 0                 | D-4        |
| 10   | Preferred Stock                   | 0         |              |                       |                 | 0                 | D-3        |
| 11   | Common Stock                      | 108,911   |              |                       | (43,564)        | 65,347            |            |
| 12   | Customer Deposits                 | 774       |              |                       | , ,             | 774               |            |
| 13   | Accumulated Deferred Income Taxes | 4,179     |              |                       |                 | 4,179             |            |
| 14   | Total                             | 113,864   |              |                       | 0               | 113,864           | 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

Florida Public Service Commission

13 Month Average Balance

Palm Port

**Docket No. 060368-WS** 

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

Schedule: D-2 2 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 | istments   | Reconciled   |            |
| Line |                                   | Average   |          |                |            | To Requested | Supporting |
| No.  | Class of Capital                  | Test Year | Specific | (Explain)      | Pro rata * | Rate Base    | Schedules  |
| Wate | er                                |           |          |                |            |              |            |
| 1    | Long-Term Debt                    | 34,053    |          |                |            | 34,053       | D-5        |
| 2    | Short-Term Debt                   | 0         |          |                |            | 0            | D-4        |
| 3    | Preferred Stock                   | 0         |          |                |            | 0            | D-3        |
| 4    | Common Stock                      | 51,079    |          |                |            | 51,079       |            |
| 5    | Customer Deposits                 | 774       |          |                |            | 774          | D-7        |
| 6    | Accumulated Deferred Income Taxes | 5,547     |          |                |            | 5,547        |            |
| 7    | Total                             | 91,454    |          |                | 0          | 91,454       | A-1        |
| Sew  | er                                |           |          |                |            |              |            |
| 8    | Long-Term Debt                    | 41,941    |          |                |            | 41,941       | D-5        |
| . 9  | Short-Term Debt                   | 0         |          |                |            | 0            | D-4        |
| 10   | Preferred Stock                   | 0         |          |                |            | 0            | D-3        |
| 11   | Common Stock                      | 62,911    |          |                |            | 62,911       |            |
| 12   | Customer Deposits                 | 774       |          |                |            | 774          | D-7        |
| 13   | Accumulated Deferred Income Taxes | 5,547     |          |                |            | 5,547        |            |
| 14   | Total                             | 111,173   |          |                | 0          | 111,173      | 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 Port

**Docket No. 060368-WS** 

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

Florida Public Service Commission

Schedule: D-2

Page:

3 of 3

Preparer: Jack Schreyer

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

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

|      | (1)                               | (2)         | (3)      | (4)            | (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                    | 54,166      |          |                |            | 54,166       | D-5        |
| 2    | Short-Term Debt                   | 0           |          |                |            | 0            | D-4        |
| 3    | Preferred Stock                   | 0           |          |                |            | 0            | D-3        |
| 4    | Common Stock                      | 81,249      |          |                |            | 81,249       |            |
| 5    | Customer Deposits                 | 774         |          |                |            | 774          | D-7        |
| 6    | Accumulated Deferred Income Taxes | 6,724       |          |                |            | 6,724        |            |
| 7    | Total                             | 142,912     |          |                | 0          | 142,912      | A-1        |
| Sew  | er                                |             |          |                |            |              |            |
| 8    | Long-Term Debt                    | 66,692      |          |                |            | 66,692       | D-5        |
| 9    | Short-Term Debt                   | 0           |          |                |            | 0            | D-4        |
| 10   | Preferred Stock                   | 0           |          |                |            | 0            | D-3        |
| 11   | Common Stock                      | 100,037     |          |                |            | 100,037      |            |
| 12   | Customer Deposits                 | 774         |          |                |            | 774          | D-7        |
| 13   | Accumulated Deferred Income Taxes | 6,724       |          |                |            | 6,724        |            |
| 14   | Total                             | 174,227     | :        |                | 0          | 174,227      | A-2        |

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

Recap Schedules: D-1

# Preferred Stock Outstanding

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

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

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

Florida Public Service Commission

|      | •              | Ф                        |                   |
|------|----------------|--------------------------|-------------------|
| (13) | Effective      | Cost Rate                | (12)((10)         |
| (12) | Dollar Divd.   | On Face                  | Value (11)x(5)    |
| (11) | Rate (Contract | Rate on                  | Face Value)       |
| (10) |                | Net Proceed              | (5)-(9)-(7)       |
| (6)  | Issuing Exp.   | Associated               | with Col (5)      |
| (8)  | Issuing Exp.   | Associated               | with Col (4)      |
| (7)  | (Discount) or  | Premium Assoc.           | d with Col (5) w  |
| (9)  | (Discount) or  | Premium on               | Principal Amt Sol |
| (5)  | Principal      | Amount                   | Outstanding       |
| (4)  | Principal      | Amt Sold                 | Face Value        |
| (3)  | Call Provis.   | Special                  | Restrictions      |
| (2)  |                |                          | Issue Date R      |
| (1)  |                | Description, Coupon Rate | Years of Life     |
|      |                | Line                     | No.               |

There is no Preferred Stock for this subsidiary nor its parent

#### **Cost of Short-Term Debt**

# Florida Public Service Commission

Palm Port

**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 | There is no Short Term Debt for |              | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | parone      |                  |             |

Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: Page:

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

All Long Term Debt is issued and held by the parent

#### Cost of Long-Term Debt

Palm Port
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 |
|------|---------------|--------|---------------|----------------|-------------|---------------|--------------------|--------------------|----------------------|----------------------|----------------|--------------|-------------------|
|      |               |        |               | Principal Amt. | Principal   | Outstanding   |                    | Issuing Exp.       | of Discount          | of Issuing Exp.      | Interest       | Total        | Cost Rate         |
| Line |               |        | issue Date    | Sold (Face     | Amount      | Within        | Associated         | Associated         | (Prem) on            | on Principal         | Cost (Coupon   |              | (11)/             |
| _No. | Years of Life |        | Maturity Date | Value)         | Outstanding | One Year      | With Col (4)       | with Col (4)       | Principal Outst.     | Outstanding          | Rate) x Col(4) | (8)+(9)+(10) | ((4)-(6)-(7))     |
|      | 2005          |        |               |                |             |               |                    |                    |                      |                      |                |              |                   |
| 1    | -             |        | -             | -              | -           | -             | -                  | -                  | -                    | -                    | -              | -            |                   |
| 2    | -             |        | -             | _              | ~           | -             | -                  | -                  | -                    | -                    | -              | -            |                   |
|      |               |        |               |                |             | -             |                    |                    |                      |                      |                |              |                   |
|      | 2006          |        |               |                |             | •             |                    |                    |                      |                      |                |              |                   |
| 3    | Note -        | 6.00%  | 10/31/06 -    | 20.501.000     | 4,731,000   | -             | _                  | -                  | -                    | -                    | 283,860        | 283,860      | 6.00%             |
| 4    | -             |        | •             | -              | -           |               | _                  | -                  | -                    |                      | -              | -            |                   |
|      |               |        |               | •              | 4,731,000   | -             |                    |                    |                      |                      |                |              |                   |
|      | 2007          |        |               |                | 1,701,000   | •             |                    |                    |                      |                      |                |              |                   |
| 5    | Note -        | 6.00%  | 10/31/06 -    | 20,501,000     | 20,501,000  | -             | -                  | _                  | _                    |                      | 1,230,060      | 1,230,060    | 6.00%             |
| 6    | *             | 0.0070 | 10/5//00 -    | 20,501,000     | 20,001,000  | _             | _                  |                    | _                    | _                    |                | -            |                   |
| . 0  |               |        |               |                | 20,501,000  | •             |                    |                    |                      |                      |                |              |                   |
|      |               |        |               |                | 20,301,000  |               |                    |                    |                      |                      |                |              |                   |

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

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

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

#### Florida Public Service Commission

Schedule:

D-6

Page: Preparer: 1 of 2 <name>

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

All Long Term Debt is issued and held by the parent

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

Florida Public Service Commission

Schedule:

D-6 2 of 2

Page: Preparer:

Jack Schreyer

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

1

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

|      | (1)                       | (2)           | (3)            | (4)         | (5)         | (6)               | (7)          | (8)              | (9)             | (10)           | (11)          | (12)         | (13)          |
|------|---------------------------|---------------|----------------|-------------|-------------|-------------------|--------------|------------------|-----------------|----------------|---------------|--------------|---------------|
|      |                           |               |                | . ,         | 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 Port

**Docket No. 060368-WS** 

Test Year Ending: 12/31/05

Schedule:

D-7

Page:

1 of 1

Preparer:

Jack Schreyer

Utility [X] or Parent []

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

|      | (1)          | (2)       | (3)             | (4)      |                   |
|------|--------------|-----------|-----------------|----------|-------------------|
| Line |              | Beginning | Deposits        | Deposits | Ending<br>Balance |
|      | Manth O.V.   |           | •               | •        |                   |
| No.  | Month & Year | Balance   | Received        | Refunded | (2+3+4)           |
| 1    | Jan-05       | 1,404     | 75              | 0        | 1,479             |
| 2    | Feb-05       | 1,479     | 0               | (75)     | 1,404             |
| 3    | Mar-05       | 1,404     | 131             | (75)     | 1,460             |
| 4    | Apr-05       | 1,460     | 75              | (149)    | 1,386             |
| 5    | May-05       | 1,386     | 150             | 0        | 1,536             |
| 6    | Jun-05       | 1,536     | 150             | 0        | 1,686             |
| 7    | Jul-05       | 1,686     | 56              | 0        | 1,742             |
| 8    | Aug-05       | 1,742     | 0               | (225)    | 1,517             |
| 9    | Sep-05       | 1,517     | 0               | 0        | 1,517             |
| 10   | Oct-05       | 1,517     | 225             | (130)    | 1,612             |
| 11   | Nov-05       | 1,612     | 10              | 0        | 1,622             |
| 12   | Dec-05       | 1,622     | 0               | 0 _      | 1,622             |
| 13   | Average      |           |                 | _        | 1,549             |
| 14   |              | Wate      | er Allocated at | 50% =    | 774               |
| 15   |              | Sew       | er Allocated at | 50% _    | 774               |

. . •

# Palm Port RATES SCHEDULES

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

# Florida Public Service Commission

Palm Port Docket No. 060368-WS

Water [ X ] or Sewer [ ]

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

Page:

E-1w 1 of 1

Preparer:

Schedule:

Jack Schreyer

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

|            | (1)                       | (2)            | (3)            | (4)<br>Tank)(ann | (5)            | (6)             | (7)            |
|------------|---------------------------|----------------|----------------|------------------|----------------|-----------------|----------------|
| Line       | Class/Marker Circ         | Test Year      | Test Year      | Test Year        | Present        | Interim         | Proposed       |
| <u>No.</u> | Class/Meter Size          | Period 1       | Period 2       | Full Yr          | Rates          | Rates           | Rates          |
| 1          | Residential               | 12.20          | 12.32          |                  | 12.57          | 18.63           | 24.4           |
| 2          | 5/8" X 3/4"               | 12.20          |                |                  |                |                 | 34.1°<br>51.2° |
| 3          | 3/4"                      | 18.30          | 18.47          |                  | 18.84          | 27.92           |                |
| 4          | 1"                        | 30.48          | 30.77          |                  | 31.39          | 46.52           | 85.4           |
| 5          | 1-1/2"                    | 61.00          | 61.58          |                  | 62.82          | 93.10           | 170.8          |
| 6          | 2"                        | 97.59          | 98.52          |                  | 100.51         | 148.95          | 273.3          |
| 7          | 3"                        | 195.17         | 197.03         |                  | 201.00         | 297.87          | 546.7          |
| 8          | 4"                        | 304.95         | 307.85         |                  | 314.06         | 465.42          | 854.3          |
| 9          | 6"                        | 609.90         | 615.71         |                  | 628.13         | 930.85          | 1,708.6        |
| 10         | 8"                        | 975.84         | 985.13         |                  | 1,005.00       | 1,489.34        | 2,733.9        |
| 11         | 10"                       | 1,402.77       | 1,416.13       |                  | 1,444.70       | 2,140.95        | 3,929.9        |
| 12         | Gallonage charge, Block 1 | 4.30           | 4.34           |                  | 4.43           | 6.56            | 6.0            |
| 13         | Block 2                   | -              | -              |                  | -              | -               | 7.5            |
| 14         | Block 3                   | -              | -              |                  | -              | -               | -              |
| 15         | Commerical                |                |                |                  |                |                 |                |
| 16         | 5/8" X 3/4"               | 12.20          | 12.32          |                  | 12.57          | 18.63           | 34.1           |
| 17         | 3/4"                      | 18.30          | 18.47          |                  | 18.84          | 27.92           | 51.2           |
| 18         | 1"                        | 30.48          | 30.77          |                  | 31.39          | 46.52           | 85.4           |
| 19         | 1-1/2"                    | 61.00          | 61.58          |                  | 62.82          | 93.10           | 170.8          |
| 20         | 2"                        | 97.59          | 98.52          |                  | 100.51         | 148.95          | 273.3          |
| 21         | 3"                        | 195.17         | 197.03         |                  | 201.00         | 297.87          | 546.7          |
| 22         | 4"                        | 304.95         | 307.85         |                  | 314.06         | 465.42          | 854.3          |
| 23         | 6"                        | 609.90         | 615.71         |                  | 628.13         | 930.85          | 1,708.6        |
| 24         | 8"                        | 975.84         | 985.13         |                  | 1,005.00       | 1,489.34        | 2,733.9        |
| 25         | 10"                       | 1,402.77       | 1,416.13       |                  | 1,444.70       | 2,140.95        | 3,929.9        |
| 26         | Gallonage charge          | 4.30           | 4.34           |                  | 4.43           | 6.56            | 6.0            |
|            |                           |                |                |                  |                |                 |                |
| 27         | Multi-Family              |                |                |                  |                |                 |                |
| 28         | 5/8" X 3/4"               | 12.20          | 12.32          |                  | 12.57          | 18.63           | 34.1           |
| 29         | 3/4"                      | 18.30          | 18.47          |                  | 18.84          | 27.92           | 51.2           |
| 30         | 1"                        | 30.48          | 30.77          |                  | 31.39          | 46.52           | 85.4           |
| 31         | 1-1/2"                    | 61.00          | 61.58          |                  | 62.82          | 93.10           | 170.8          |
| 32         | 2"                        | 97.59          | 98.52          |                  | 100.51         | 148.95          | 273.3          |
| 33         | 3"                        | 195.17         | 197.03         |                  | 201.00         | 297.87          | 546.7          |
| 34         | 4"                        | 304.95         | 307.85         |                  | 314.06         | 465.42          | 854.3          |
| 35         | 6"                        | 609.90         | 615.71         |                  | 628.13         | 930.85          | 1,708.6        |
|            | 8"                        | 975.84         | 985.13         |                  | 1,005.00       | 1,489.34        | 2,733.9        |
| 37         | 10"                       | 1,402.77       | 1,416.13       |                  | 1,444.70       | 2,140.95        | 3,929.9        |
| 38         | Gallonage charge          | 4.30           | 4.34           |                  | 4.43           | 6.56            | 6.0            |
| 39         | Fire Protection           |                |                |                  |                |                 |                |
| 40         | 2"                        | 8.13           | 8.21           |                  | 8.38           | 12.42           | 68.3           |
| 41         | 3"                        | 16.26          | 16.41          |                  | 16.74          | 24.81           | 136.7          |
|            | 4"                        | 25.41          | 25.65          |                  | 26.17          | 38.78           | 213.5          |
| 42         | •                         |                |                |                  |                |                 |                |
| 43         | 6"                        | 50.83          | 51.31          |                  | 52.35          | 77.58           | 427.1          |
|            |                           | 50.83<br>81.32 | 51.31<br>82.09 |                  | 52.35<br>83.75 | 77.58<br>124.11 | 427.1<br>683.4 |

# Rate Schedule - Sewer

# Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Water[] or Sewer[X]

Schedule:

E-1s 1 of 1

Page: 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                    |           |           |           |          |                 |          |
| 2    | 5/8" X 3/4"                    | 19.91     | 20.10     |           | 20.28    | 30.20           | 43.42    |
| 3    | 3/4"                           | 19.91     | 20.10     |           | 20.28    | 30.20           | 65.13    |
| 4    | 1"                             | 19.91     | 20.10     |           | 20.28    | 30.20           | 108.55   |
| 5    | 1-1/2"                         | 19.91     | 20.10     |           | 20.28    | 30.20           | 217.10   |
| 6    | 2"                             | 19.91     | 20.10     |           | 20.28    | 30.20           | 347.36   |
| 7    | 3"                             | 19.91     | 20.10     |           | 20.28    | 30.20           | 694.73   |
| 8    | 4"                             | 19.91     | 20.10     |           | 20.28    | 30.20           | 1,085.51 |
| 9    | 6"                             | 19.91     | 20.10     |           | 20.28    | 30.20           | 2,171.03 |
| 10   | 8"                             | 19.91     | 20.10     |           | 20.28    | 30.20           | 3,473.64 |
| 11   | 10"                            | 19.91     | 20.10     |           | 20.28    | 30.20           | 4,993.36 |
| 12   | Gallonage cap (gallons)        | 6,000     | 6,000     |           | 6,000    | 6,000           | 6,000    |
| 13   | Gallonage Charge, Capped Usage | 8.11      | 8.19      |           | 8.26     | 12.30           | 11.74    |
| 14   |                                |           |           |           |          |                 |          |
|      |                                |           |           |           |          |                 |          |
| 15   | Commerical                     |           |           |           |          |                 |          |
| 16   | 5/8" X 3/4"                    | 19.91     | 20.10     |           | 20.28    | 30.20           | 43.42    |
| 17   | 3/4"                           | 29.89     | 30.18     |           | 30.45    | 45.35           | 65.13    |
| 18   | 1"                             | 49.82     | 50.30     |           | 50.76    | 75.59           | 108.55   |
| 19   | 1-1/2"                         | 99.62     | 100.59    |           | 101.50   | 151.16          | 217.10   |
| 20   | 2"                             | 159.38    | 160.93    |           | 162.39   | 241.83          | 347.36   |
| 21   | 3"                             | 318.77    | 321.87    |           | 324.79   | 483.68          | 694.73   |
| 22   | 4"                             | 498.07    | 502.91    |           | 507.47   | 75 <b>5</b> .73 | 1,085.51 |
| 23   | 6"                             | 996.15    | 1,005.84  |           | 1,014.96 | 1,511.49        | 2,171.03 |
| 24   | 8"                             | 1,593.85  | 1,609.35  |           | 1,623.94 | 2,418.39        | 3,473.64 |
| 25   | 10"                            | 2,291.16  | 2,313.44  |           | 2,334.41 | 3,476.43        | 4,993.36 |
| 26   | Gallonage charge               | 9.76      | 9.85      |           | 9.94     | 14.80           | 14.09    |
| 27   | Multi-Family                   |           |           |           |          |                 |          |
| 28   | 5/8" X 3/4"                    | 19.91     | 20.10     |           | 20.28    | 30.20           | 43.42    |
| 29   | 3/4"                           | 29.89     | 30.18     |           | 30.45    | 45.35           | 65.13    |
| 30   | 1"                             | 49.82     | 50.30     |           | 50.76    | 75.59           | 108.55   |
| 31   | 1-1/2"                         | 99.62     | 100.59    |           | 101.50   | 151.16          | 217.10   |
| 32   | 2"                             | 159.38    | 160.93    |           | 162.39   | 241.83          | 347.36   |
| 33   | 3"                             | 318.77    | 321.87    |           | 324.79   | 483.68          | 694.73   |
| 34   | 4"                             | 498.07    | 502.91    |           | 507.47   | 755.73          | 1,085.51 |
| 35   | 6"                             |           |           |           |          |                 |          |
| 36   | 8"                             | 996.15    | 1,005.84  |           | 1,014.96 | 1,511.49        | 2,171.03 |
| 37   | 10"                            | 1,593.85  | 1,609.35  |           | 1,623.94 | 2,418.39        | 3,473.64 |
| 38   |                                | 2,291.16  | 2,313.44  |           | 2,334.41 | 3,476.43        | 4,993.36 |
| 30   | Gallonage charge               | 9.76      | 9.85      |           | 9.94     | 14.80           | 14.09    |
| 39   | Flat Rate                      |           |           |           |          |                 |          |
| 40   | Resid'l Wastwater Only (RWO)   | 49.85     | 50.33     |           | 50.79    | 75.64           | 91.18    |
| 41   | Reuse per Sprinkler Head       | -         | · -       |           |          | -               | -        |
|      | Reuse Flate Rate               | _         | -         |           | -        | -               | -        |
|      |                                |           |           |           |          |                 |          |

#### Revenue Schedule at Present and Proposed Rates

#### Florida Public Service Commission

Schedule:

Palm Port

E-2w 1 of 3 Docket No. 060368-WS

Schedule: Schedule: E-zw
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.

| ne | (1)                          | (2)<br>Number | (3)<br>Consumption | (4)<br>Test Year | (5)<br>Test Year                        | (6)<br>Present | (7)<br>Total Revenue                    |   |        | (10)<br>Revenue : |
|----|------------------------------|---------------|--------------------|------------------|---|----------------|---|---|--------|-------------------|
| 0. | Class/Meter Size             | Bills         | in 1,000 gal.      | Rates            | Revenue                                 | Rates          | Present Rates                           | Gallons                                 | Rate   | Proposed          |
|    | Residential                  | 4.000         |                    | 0 111 14         | 45.500                                  |                |   |   |        |                   |
|    | 5/8" X 3/4"                  | 1,263         | 4,865              | Split Yr         | 15,522                                  | 12.57          | 15,876                                  | NA                                      | 34.17  | 43,157            |
|    | 3/4"                         | 0             | 0                  | Split Yr         | 0                                       | 18.84          | 0                                       | NA                                      | 51.26  | (                 |
|    | 1"                           | 0             | 0                  | Split Yr         | 0                                       | 31.39          | 0                                       | NA                                      | 85.43  | (                 |
|    | 1-1/2 <b>"</b>               | 0             | 0                  | Split Yr         | 0                                       | 62.82          | 0                                       | NA                                      | 170.87 | (                 |
| 3  | 2"                           | 0             | 0                  | Split Yr         | 0                                       | 100.51         | 0                                       | NA                                      | 273.39 | (                 |
| 7  | 3"                           | 0             | 0                  | Split Yr         | 0                                       | 201.00         | 0                                       | NA                                      | 546.78 | (                 |
| 3  | 4"                           | 0             | 0                  | Split Yr         | 0                                       | 314.06         | 0                                       | NA                                      | 854.35 | (                 |
| 9  | Gallonage                    |               | ,,                 |                  | *************************************** |                | *************************************** | *************************************** |        |                   |
| 0  | Block 1                      | -             | 4,865              | Split Yr         | 21,058                                  | 4.43           | 21,552                                  | 4,292                                   | 6.02   | 25,838            |
| 1  | Block 2                      | -             | ,                  | Split Yr         | 0                                       | -              | 0                                       | 573                                     | 7.52   | 4,309             |
| 2  | Block 3                      | _             |                    | Split Yr         | Ö                                       | _              | ő                                       | 0                                       | -      | .,00.             |
|    | Total Residential            | 1,263         | 4,865              | Opiit 11         | 36,580                                  |                | 37,428                                  | 4,865                                   |        | 73,30             |
|    |                              | 1,200         | 1,000              |                  | 28.96                                   |                | 29.63                                   | 1,000                                   |        | 58.0              |
| 4  | Average Bill                 |               |                    |                  | 26.90                                   |                | 29.03                                   |   |        | 56.0              |
| 5  | Commerical                   |               |                    |                  |   |                |   |   |        |                   |
|    |                              | 0             | ^                  | Callt Va         | 0                                       | 12.57          | •                                       | NA                                      | 24.17  |                   |
|    | 5/8" X 3/4"                  |               | 0                  | Split Yr         |   |                | 0                                       |   | 34.17  |                   |
|    | 3/4"                         | 0             | 0                  | Split Yr         | 0                                       | 18.84          | 0                                       | NA                                      | 51.26  |                   |
|    | 1"                           | 0             | 0                  | Split Yr         | 0                                       | 31.39          | 0                                       | NA                                      | 85.43  |                   |
|    | 1-1/2"                       | 0             | 0                  | Split Yr         | 0                                       | 62.82          | 0                                       | NA                                      | 170.87 |                   |
|    | 2"                           | 0             | 0                  | Split Yr         | 0                                       | 100.51         | 0                                       | NA                                      | 273.39 |                   |
| 1  | 3"                           | 0             | 0                  | Split Yr         | 0                                       | 201.00         | 0                                       | NA                                      | 546.78 |                   |
|    | 4"                           | 0             | 0                  | Split Yr         | 0                                       | 314.06         | 0                                       | NA                                      | 854.35 |                   |
| 3  |                              |               |                    |                  | *************************************** |                | *************************************** | *************************************** |        |                   |
|    | Gallonage                    | -             | 0                  | Split Yr         | 0                                       | 4.43           | 0                                       | 0                                       | 6.02   |                   |
| 5  |                              |               | ū                  |                  | •                                       |                | •                                       |   | 0.02   |                   |
| 6  |                              |               |                    |                  |   |                |   |   |        |                   |
|    | Total Commercial             |               |                    |                  | 0                                       |                | 0                                       | 0                                       |        |                   |
|    |                              | <u>_</u>      |                    |                  |   |                | <del></del>                             |   |        |                   |
| 0  | Average Bill                 |               |                    |                  |   |                |   |   |        |                   |
| _  |                              |               |                    |                  |   |                |   |   |        |                   |
|    | Multi-Family                 |               |                    |                  |   |                |   |   |        |                   |
|    | 5/8" X 3/4"                  | 0             | 0                  | Split Yr         | 0                                       | 12.57          | 0                                       | NA                                      | 34.17  |                   |
| 31 | 3/4"                         | 0             | 0                  | Split Yr         | 0                                       | 18.84          | 0                                       | NA                                      | 51.26  |                   |
| 32 | 1"                           | 0             | 0                  | Split Yr         | 0                                       | 31.39          | 0                                       | NA                                      | 85.43  |                   |
| 3  | 1-1/2*                       | 0             | 0                  | Split Yr         | 0                                       | 62.82          | 0                                       | NA                                      | 170.87 |                   |
|    | 2"                           | 0             | 0                  | Split Yr         | 0                                       | 100.51         | . 0                                     | NA                                      | 273.39 |                   |
|    | _<br>3"                      | 0             | ō                  | Split Yr         | Ö                                       | 201.00         | ō                                       | NA                                      | 546.78 |                   |
|    | 4"                           | Ö             | ő                  | Split Yr         | Ŏ                                       | 314.06         | Ö                                       | NA NA                                   | 854.35 |                   |
| 7  | <b>~</b>                     |               |                    | Opin 11          |   | 314.00         |   |   | 054.55 |                   |
|    | Callanaga                    |               | 0                  | Calle Ve         | 0                                       | 4.43           | 0                                       | 0                                       | 6.02   |                   |
|    | Gallonage                    | -             | 0                  | Split Yr         | U                                       | 4.43           | U                                       | U                                       | 0.02   |                   |
| 9  |                              |               |                    |                  |   |                |   |   |        |                   |
| 0  | <b>-</b>                     |               |                    |                  |   |                |   |   |        |                   |
|    | Total Multi- Family          | 0             | 0                  |                  | 0                                       |                | 0                                       | 0                                       |        |                   |
| 2  | Average Bill                 |               |                    |                  |   |                |   |   |        | -                 |
|    |                              |               |                    |                  |   |                |   |   |        | -                 |
| 3  | Fire Protection              |               |                    |                  |   |                |   |   |        |                   |
| 4  | 2"                           | 0             | NA                 | Split Yr         | 0                                       | 8.38           | 0                                       | NA                                      | 68.35  |                   |
|    | 3"                           | 0             | NA                 | Split Yr         | 0                                       | 16.74          | 0                                       | NA                                      | 136.70 |                   |
|    | 4"                           | ō             | NA                 | Split Yr         | 0                                       | 26.17          | 0                                       | NA                                      | 213.59 |                   |
| 7  |                              | ő             | NA NA              | Split Yr         | ő                                       | 52.35          | 0                                       | NA                                      | 427.17 |                   |
| 3  |                              | _             |                    |                  | 0                                       |                | 0                                       | NA NA                                   | 683.48 |                   |
|    | 10"                          | 0             | NA                 | Split Yr         |   | 83.75          |   |   |        |                   |
|    | 10                           | 0             | NA                 | Split Yr         | 0                                       | 120.39         | 0                                       | NA                                      | 982.50 |                   |
| )  |                              |               |                    |                  |   |                |   |   |        |                   |
| 1  |                              |               |                    |                  |   |                |   |   |        |                   |
| 2  |                              |               |                    |                  |   |                |   |   |        |                   |
| 3  | Total Fire Protection        | 0             | 0                  |                  | 0                                       |                | 0                                       | 0                                       |        |                   |
|    | Average Bill                 |               |                    |                  |   |                | -                                       |   |        |                   |
|    | <b>3</b> · · ·               |               |                    |                  |   |                |   |   |        |                   |
| 5  | Subtotal                     |               |                    |                  | 36,580                                  |                | 37,428                                  |   |        | 73,30             |
|    |                              |               |                    |                  | 0                                       |                | 37,428                                  |   |        | - , 5,50          |
|    | Unbilled Revenues            |               |                    |                  |   |                |   |   |        | -                 |
|    | Guaranteed Revenues          |               |                    |                  | . 0                                     |                | 0                                       |   |        |                   |
| 3  | Misc. Service Charge         |               |                    |                  | 225                                     |                | 225                                     |   |        | 36                |
|    | Total Revenue                |               |                    |                  | 36,805                                  |                | 37,653                                  |   |        | 73,66             |
| 9  |                              |               |                    |                  | 36,911                                  |                |   |   |        |                   |
|    | Booked Revenue               |               |                    |                  |   |                |   |   |        |                   |
|    | Booked Revenue               |               |                    |                  |   | .0.20/         |   |   |        |                   |
| )  | Booked Revenue<br>Difference |               |                    |                  | (106) =                                 | -0.3%          |   |   |        |                   |

#### Revenue Schedule at Present and Proposed Rates

#### Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Period: 1/1/05 - 4/14/05

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

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

|                 |                              |             | · ·           |                    |                      |
|-----------------|------------------------------|-------------|---------------|--------------------|----------------------|
|                 | (1)                          | (2)         | (3)           | (4)                | (5)                  |
| Line            | Olean Oderan Cime            | Number      | Consumption   | Test Year<br>Rates | Test Year<br>Revenue |
| <u>No.</u><br>1 | Class/Meter Size Residential | Bills       | in 1,000 gal. | Rates              | Revenue              |
| 2               | 5/8" X 3/4"                  | 318         | 1,392         | 12.20              | 3,880                |
| 3               | 3/4"                         | 0           | 0             | 18.30              | 0,000                |
| 4               | 1"                           | Ö           | Ö             | 30.48              | 0                    |
| 5               | 1-1/2"                       | Ō           | Ō             | 61.00              | 0                    |
| 6               | 2"                           | 0           | 0             | 97.59              | 0                    |
| 7               | 3"                           | 0           | 0             | 195.17             | 0                    |
| 8               | 4"                           | 0           | 0             | 304.95             | 0                    |
| 9               | Gallonage                    |             |               |                    |                      |
| 10              | Block 1                      | -           | 1,392         | 4.30               | 5,986                |
| 11              | Block 2                      | -           |               | -                  | 0                    |
| 12              | Block 3                      |             | 4 000         | -                  | 0.005                |
| 13              | Total Residential            | 318         | 1,392         |                    | 9,865                |
| 14              | Average Bill                 |             |               |                    | 31.02                |
| 15              | Commerical                   |             |               |                    |                      |
| 16              | 5/8" X 3/4"                  | 0           | 0             | 12.20              | 0                    |
| 17              | 3/4"                         | 0           | 0             | 18.30              | 0                    |
| 18              | 1"                           | 0           | 0             | 30.48              | 0                    |
| 19              | 1-1/2"                       | 0           | 0             | 61.00              | 0                    |
| 20              | 2"                           | 0           | 0             | 97.59              | 0                    |
| 21              | 3"                           | 0           | 0             | 195.17             | 0                    |
| 22              | 4"                           | 0           | 0             | 304.95             | 0                    |
| 23<br>24        | Collonado                    |             | 0             | 4.30               | 0                    |
| 25              | Gallonage                    | -           | U             | 4.30               | 0                    |
| 26              |                              | -           |               | -                  | 0                    |
| 27              | Total Commercial             | 0           | 0             |                    | 0                    |
| 28              | Average Bill                 | <del></del> |               |                    | -                    |
|                 |                              |             |               |                    |                      |
| 29              | Multi-Family                 | _           |               |                    |                      |
| 30              | 5/8" X 3/4"                  | 0           | 0             | 12.20              | 0 .                  |
| 31              | 3/4 <b>"</b><br>1"           | 0           | 0             | 18.30              | 0                    |
| 32<br>33        | 1-1/2"                       | 0           | 0             | 30.48<br>61.00     | 0<br>0               |
| 34              | 2"                           | 0           | 0             | 97.59              | 0                    |
| 35              | 3"                           | 0           | 0             | 195.17             | 0                    |
| 36              | 4"                           | Ö           | 0             | 304.95             | ő                    |
| 37              |                              | _           |               | - 3 <b>. 2 2</b>   | <u> </u>             |
| 38              | Gallonage                    | -           | 0             | 4.30               | 0                    |
| 39              | _                            | -           | 0             | -                  | 0                    |
| 40              |                              | •           | 0             | -                  | 0                    |
| 41              | Total Multi- Family          | 0           | 0             |                    | 0                    |
| 42              | Average Bill                 |             |               |                    | -                    |
| 43              | Fire Protection              |             |               |                    |                      |
| 44              | 1"                           | 0           | NA            | 8.13               | 0                    |
| 45              | 2"                           | Ö           | NA            | 16.26              | ō                    |
| 46              | 3"                           | 0           | NA            | 25.41              | 0                    |
| 47              | 4"                           | 0           | NA            | 50.83              | 0                    |
|                 | 6"                           | 0           | NA            | 81.32              | 0                    |
|                 | 8"                           | 0           | NA            | 116.90             | 0                    |
| 50              |                              |             |               |                    |                      |
| 51              |                              |             |               |                    |                      |
| 52              | Takal Pina P. 1 . 1          |             |               |                    | 0                    |
| 53              | Total Fire Protection        | 0           | 0             |                    | 0                    |
| 54              | Average Bill                 |             |               |                    | -                    |
| c F             | 0                            | 1           |               |                    | 0.005                |
| 55              | Subtot                       | aı          |               |                    | 9,865                |
|                 |                              |             |               |                    |                      |

## Florida Public Service Commission E-2w

3 of 3

Schedule:

Water [X] or Sewer [ ]

Palm Port Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

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

| No.   Class/Meter Size   Bills   in 1,000 gal.   Rates   Revenue   | Line | (1)                   | (2)<br>Number | (3)<br>Consumption | (4)<br>Test Year | (5)<br>Test Year |
|--|------|-----------------------|---------------|--------------------|------------------|------------------|
| 2 5/8" X 3/4" 945 3,473 12,32 11,642 3 3/4" 0 0 0 18.47 0 5 1-1/12" 0 0 0 30.77 0 5 1-1/12" 0 0 0 61.58 0 6 2" 0 0 0 197.03 0 8 4" 0 0 0 197.03 0 8 4" 0 0 0 307.85 0 9 Gallonage 10 Block 1 - 3,473 4,34 15,073 11 Block 2 - 0 0 0 13 Total Residential 945 3,473 26,715 14 Average Bill 28.27 15 Commercial 56/8" X 3/4" 0 0 12,32 0 17 3/4" 0 0 18.47 0 18 1" 0 0 30.77 0 18 1" 0 0 18.47 0 18 1" 0 0 0 61.58 0 19 1-1/2" 0 0 61.58 0 20 2" 0 0 0 98.52 0 21 3" 0 0 0 98.52 0 22 4" 0 0 0 98.52 0 23 24 Gallonage - 0 4,34 0 25 - 0 0 0 307.85 0 28 Average Bill 29 Multi-Family 0 0 0 18.47 0 33 1-1/2" 0 0 0 61.58 0 27 Total Commercial 0 0 0 12.32 0 28 Average Bill 0 0 0 12.32 0 29 Multi-Family 0 0 0 18.47 0 30 1-1/2" 0 0 0 61.58 0 30 307.85 0 31 3/4" 0 0 0 18.47 0 32 1" 0 0 0 30.77 0 33 1-1/2" 0 0 0 61.58 0 36 4" 0 0 0 30.77 0 37 30 0 0 197.03 0 38 4" 0 0 0 18.47 0 39 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 197.03 0 40 0 0 0 0 0 0 4.34 0 | No.  |                       | Bills         | in 1,000 gal.      | Rates            | Revenue          |
| 3 3/4" 0 0 18.47 0 0 4 1" 0 0 0 30.77 0 5 1-1/2" 0 0 0 61.58 0 6 2" 0 0 0 98.52 0 7 3" 0 0 0 197.03 0 8 4" 0 0 0 307.85 0 9 Gallonage 10 Block 1 - 3,473 4.34 15,073 11 Block 2 - 0 - 0 12 Block 3 - 0 13 Total Residential 945 3,473 26,715 14 Average Bill 28 15 Commerical 6 5/8" X 3/4" 0 0 12.32 0 17 3/4" 0 0 0 18.47 0 19 1-1/2" 0 0 0 61.58 0 20 2" 0 0 0 98.52 0 21 3" 0 0 0 197.03 0 22 4" 0 0 0 30.78 5 0 23 24 Gallonage - 0 4.34 0 25 - 0 0 0 307.85 0 26 - 0 0 0 307.85 0 27 Total Commercial 0 0 0 12.32 0 28 Average Bill - 0 0 0 30.77 0 30 13/4" 0 0 0 18.47 0 31 3/4" 0 0 0 18.47 0 32 1" 0 0 0 197.03 0 35 8" X 3/4" 0 0 0 18.47 0 31 3/4" 0 0 0 18.47 0 32 1" 0 0 0 18.47 0 33 1-1/2" 0 0 0 61.58 0 34 2" 0 0 0 98.52 0 35 3" 0 0 0 197.03 0 36 4" 0 0 0 30.77 0 37 38 Gallonage - 0 4.34 0 39 - 0 0 197.03 0 30 5/8" X 3/4" 0 0 0 18.47 0 30 30 5/8" X 3/4" 0 0 0 18.47 0 30 5/8" X 3/4" 0 0 0 18.47 0 31 3/4" 0 0 0 18.47 0 32 1" 0 0 0 197.03 0 34 2" 0 0 0 197.03 0 35 3" 0 0 0 197.03 0 36 4" 0 0 0 30.78 0 37 38 Gallonage - 0 4.34 0 39 - 0 0 0 98.52 0 30 37 85 0 37 3 0 0 0 197.03 0 38 Gallonage - 0 0 4.34 0 39 - 0 0 0 0 0 0 40 4 0 0 0 0 0 0 41 Total Multi-Family 0 0 0 14.34 0 42 Average Bill - 0 0 0 0 43 Fire Protection 0 0 NA 16.41 0 0 44 1" 0 NA 16.41 0 0 46 3" 0 NA 16.41 0 0 47 4" 0 NA 16.41 0 0 48 6" 0 NA 25.65 0 0 50 NA 118.01 0 0 50 Total Fire Protection 0 NA 118.01 0 0 50 Total Fire Protection 0 NA 118.01 0 0 50 Total Fire Protection 0 NA 118.01 0 0   |      |                       | 0.45          | 0.470              | 10.00            | 11 640           |
| 4 1"   |      |                       |               |                    |                  |                  |
| 5         1-1/2"         0         0         61.58         0           6         2"         0         0         98.52         0           7         3"         0         0         197.03         0           8         4"         0         0         307.85         0           9         Gallonage         -         -         0         307.85         0           11         Block 1         -         3,473         4.34         15,073         11         15         15         15         15         15         15         15         16   |      |                       |               |                    |                  |                  |
| 6 2" 0 0 0 98.52 0 0 7 3" 0 0 0 197.03 0 0 8 4" 0 0 0 307.85 0 9 Gallonage 10 Block 1 - 3,473 4.34 15,073 11 Block 2 0 0 12 32 26,715 14 Average Bill  | 4    |                       |               |                    |                  |                  |
| 7 3"   | 5    | 1-1/2"                | 0             | 0                  | 61.58            | 0                |
| 7 3" 0 0 197.03 0 8 4" 0 0 0 307.85 0 9 Gallonage 10 Block 1 - 3,473 4.34 15,073 11 Block 2 - 0 0 13 Total Residential 945 3,473 26,715 14 Average Bill 28.27  15 Commerical 16 5/8" X 3/4" 0 0 12.32 0 19 1-1/2" 0 0 161.58 0 20 2" 0 0 98.52 0 21 3" 0 0 197.03 0 22 4" 0 0 0 197.03 0 22 4" 0 0 0 197.03 0 23 24 Gallonage - 0 4.34 0 25 - 0 0 0 26 27 Total Commercial 0 0 0 12.32 0 28 Average Bill 0 0 0 12.32 0 29 Multi-Family 0 0 0 18.47 0 30 13/4" 0 0 0 197.03 0 30 307.85 0 31 3/4" 0 0 0 197.03 0 30 307.85 0 31 3/4" 0 0 0 197.03 0 30 30 30 30 30 30 30 30 30 30 30 30 30 3  | 6    | 2"                    | 0             | 0                  | 98.52            | 0                |
| 8 4"   |      | 3"                    | 0             | 0                  | 197.03           | 0                |
| 9  |      |                       |               |                    |                  | 0                |
| 10   |      |                       |               |                    |                  | _                |
| 11   Block 2   |      |                       | _             | 3 473              | 434              | 15.073           |
| 12   Block 3   945   3,473   26,715  |      |                       | _             | 3,473              | 7.07             |                  |
| 13 Total Residential 945 3,473 26,715 14 Average Bill 28,271 15 Commerical 16 5/8" X 3/4" 0 0 12,32 0 17 3/4" 0 0 0 18,47 0 18 1" 0 0 0 30,77 0 19 1-1/2" 0 0 0 61,58 0 20 2" 0 0 0 98,52 0 21 3" 0 0 197,03 0 22 4" 0 0 307,85 0 23 24 Gallonage - 0 4,34 0 25 - 0 0 26 - 0 0 27 Total Commercial 0 0 0 434 0 28 Average Bill 29  Multi-Family 30 5/8" X 3/4" 0 0 12,32 0 31 3/4" 0 0 18,47 0 32 1" 0 0 0 30,77 0 33 1-1/2" 0 0 0 61,58 0 34 2" 0 0 0 30,77 0 35 3" 0 0 197,03 0 36 4" 0 0 0 18,47 0 37 38 Gallonage - 0 0 4,34 0 39 0 0 197,03 0 30 307,85 0 31 Gallonage - 0 0 4,34 0 39 0 0 197,03 0 30 0 0 197,03 0 31 Gallonage - 0 0 4,34 0 39 0 0 0 197,03 0 30 0 0 0 197,03 0 31 Gallonage - 0 0 4,34 0 39 0 0 0 0 0 0 0 0 307,85 0 31 Gallonage - 0 0 4,34 0 39 0 0 0 0 0 0 0 0 307,85 0 31 Gallonage - 0 0 4,34 0 39 0 0 0 0 0 0 0 0 307,85 0 31 Gallonage - 0 0 4,34 0 39 0 0 0 0 0 0 0 0 307,85 0 31 Gallonage - 0 0 4,34 0 39 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 0 0 0 0 307,85 0 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 307,85 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |      |                       | -             |                    | -                |                  |
| 14 Average Bill  15 Commerical 16 5/8" X 3/4" 0 0 0 12,32 0 17 3/4" 0 0 0 18,47 0 18 1" 0 0 0 30,77 0 19 1-1/2" 0 0 0 61.58 0 20 2" 0 0 0 197.03 0 21 3" 0 0 197.03 0 22 4" 0 0 307.85 0 23 4 Gallonage - 0 4,34 0 25 - 0 0 27 Total Commercial 0 0 0 0 28 Average Bill  29 Multi-Family 30 5/8" X 3/4" 0 0 12,32 0 31 3/4" 0 0 18,47 0 32 1" 0 0 30,77 0 33 1-1/2" 0 0 0 61.58 0 34 2" 0 0 0 30,77 0 33 1-1/2" 0 0 0 61.58 0 34 2" 0 0 0 30,77 0 36 4" 0 0 0 98.52 0 37 38 Gallonage - 0 0 4,34 0 39 - 0 0 98.52 0 36 4" 0 0 0 30,77 0 37 31 1-1/2" 0 0 0 61.58 0 38 Gallonage - 0 0 4,34 0 39 - 0 0 98.52 0 39 - 0 0 98.52 0 30 307.85 0 31 38 Gallonage - 0 0 4,34 0 39 - 0 0 0 197.03 0 30 40 - 0 0 0 0 0 30 5.5 0 31 34 5rie Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 51.31 0 48 6" 0 NA 51.31 0 50 50 51 51 52 0 0 51 51 52 0 0 0 51 51 52 0 0 0 51 51 52 0 0 51 51 52 0 0 51 51 52 0 0 51 51 52 0 0 53 Total Fire Protection 54 Average Bill  |      |                       |               | 0.470              | -                |                  |
| 15 Commerical 16 5/8" X 3/4"   |      |                       | 945           | 3,473              |                  |                  |
| 16 5/8" X 3/4"   | 14   | Average Bill          |               |                    |                  | 28.27            |
| 17 3/4" 0 0 18.47 0 0 19.17 0 19 1-1/2" 0 0 0 30.77 0 19 1-1/2" 0 0 0 61.58 0 0 2 2" 0 0 0 98.52 0 0 21 3" 0 0 0 197.03 0 0 22 4" 0 0 0 307.85 0 23 4" 0 0 0 307.85 0 24 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6   | 15   | Commerical            |               |                    |                  |                  |
| 17 3/4" 0 0 18.47 0 0 19.17 0 19 1-1/2" 0 0 0 30.77 0 19 1-1/2" 0 0 0 61.58 0 0 0 98.52 0 0 0 98.52 0 0 197.03 0 0 22 4" 0 0 0 307.85 0 0 23 24 Gallonage - 0 4.34 0 0 25 - 0 0 0 28 Average Bill 0 0 19.58 0 0 29 1" 0 0 0 19.70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 16   | 5/8" X 3/4"           | 0             | 0                  | 12.32            | 0                |
| 18 1" 0 0 0 30.77 0 0 19 1-1/2" 0 0 0 61.58 0 0 20 2" 0 0 0 98.52 0 21 3" 0 0 0 197.03 0 22 4" 0 0 0 307.85 0 23 0 24 Gallonage - 0 4.34 0 25 6  |      |                       |               |                    |                  | 0                |
| 19 1-1/2"  |      |                       |               |                    |                  |                  |
| 20 2" 0 0 0 98.52 0 0 21 3" 0 0 0 197.03 0 0 22 4" 0 0 0 307.85 0 23 24 Gallonage - 0 4.34 0 0 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6   |      |                       |               |                    |                  |                  |
| 21 3"  |      |                       |               |                    |                  |                  |
| 22 4" 0 0 0 307.85 0 23 24 Gallonage - 0 4.34 0 25 - 0 26 - 0 27 Total Commercial 0 0 0 28 Average Bill - 0 29 Multi-Family 30 5/8" X 3/4" 0 0 12.32 0 31 3/4" 0 0 18.47 0 32 1" 0 0 30.77 0 33 1-1/2" 0 0 61.58 0 34 2" 0 0 98.52 0 35 3" 0 0 98.52 0 36 4" 0 0 197.03 0 36 4" 0 0 0 197.03 0 37 38 Gallonage - 0 4.34 0 39 - 0 0 - 0 41 Total Multi-Family 0 0 0 42 Average Bill - 0 43 Fire Protection 44 1" 0 NA 8.21 0 46 3" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 32.09 0 49 8" 0 NA 118.01 0 50 51 52 0 0 0 0 0 54 Average Bill - 0 55 Total Fire Protection 0 0 0 0 54 Average Bill - 0 55 Total Fire Protection 0 0 0 0 56 Average Bill - 0 57 0 0 0 0 0 58 0 0 0 0 0 59 0 0 0 0 50 0 0 0 0 50 0 0 0 50 0 0 0 0 50 0 0 0   |      |                       |               |                    |                  |                  |
| 23 24  |      |                       |               |                    |                  |                  |
| 24     Gallonage     -     0     4.34     0       25     -     -     0       26     -     -     0       27     Total Commercial     0     0     0       28     Average Bill     -     -       29     Multi-Family     -     -       30     5/8" X 3/4"     0     0     18.47     0       31     3/4"     0     0     18.47     0       32     1"     0     0     30.77     0       34     2"     0     0     61.58     0       34     2"     0     0     98.52     0       35     3"     0     0     197.03     0       36     4"     0     0     307.85     0       37     38     Gallonage     -     0     4.34     0       39     -     0     -     0       40     -     0     -     0       41     Total Multi- Family     0     0     -     0       42     Average Bill     -     0     NA     16.41     0       45     2"     0     NA     16.41     0       46  |      | 4"                    | U             |                    | 307.85           | U                |
| 25   |      |                       |               |                    |                  | _                |
| 26   |      | Gallonage             | -             | 0                  | 4.34             |                  |
| 27 Total Commercial     0     0       28 Average Bill     -       29 Multi-Family     0     0     12.32     0       30 5/8" X 3/4"     0     0     18.47     0       31 3/4"     0     0     18.47     0       32 1"     0     0     30.77     0       33 1-1/2"     0     0     61.58     0       34 2"     0     0     197.03     0       35 3"     0     0     197.03     0       36 4"     0     0     307.85     0       37     0     0     307.85     0       38 Gallonage     -     0     4.34     0       39     -     0     -     0       40     -     0     -     0       41 Total Multi- Family     0     0     0       42 Average Bill       43 Fire Protection       44 1"     0     NA     8.21     0       45 2"     0     NA     16.41     0       46 3"     0     NA     25.65     0       47 4"     0     NA     32.09     0       49 8"     0     NA     32.09     0       50     0   | 25   |                       | -             |                    | -                | 0                |
| 28 Average Bill  29 Multi-Family 30 5/8" X 3/4"  | 26   |                       |               |                    | -                | 0                |
| 29 Multi-Family 30 5/8" X 3/4"   | 27   | Total Commercial      | 0             | 0                  |                  | 0                |
| 30 5/8" X 3/4" 0 0 12.32 0 31 3/4" 0 0 18.47 0 32 1" 0 0 30.77 0 33 1-1/2" 0 0 61.58 0 34 2" 0 0 98.52 0 35 3" 0 0 197.03 0 36 4" 0 0 307.85 0 37 38 Gallonage - 0 4.34 0 39 - 0 - 0 41 Total Multi-Family 0 0 - 0 41 Total Multi-Family 0 0 0 42 Average Bill  43 Fire Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 32.09 0 49 8" 0 NA 118.01 0 50 51 51 52 0 0 0 0 54 Average Bill  | 28   | Average Bill          |               |                    |                  |                  |
| 30 5/8" X 3/4" 0 0 12.32 0 31 3/4" 0 0 18.47 0 32 1" 0 0 30.77 0 33 1-1/2" 0 0 61.58 0 34 2" 0 0 98.52 0 35 3" 0 0 197.03 0 36 4" 0 0 307.85 0 37 38 Gallonage - 0 4.34 0 39 - 0 - 0 41 Total Multi-Family 0 0 - 0 41 Total Multi-Family 0 0 0 42 Average Bill  43 Fire Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 32.09 0 49 8" 0 NA 118.01 0 50 51 51 52 0 0 0 0 54 Average Bill  | 29   | Multi-Family          |               |                    |                  |                  |
| 31     3/4"     0     0     18.47     0       32     1"     0     0     30.77     0       33     1-1/2"     0     0     61.58     0       34     2"     0     0     98.52     0       35     3"     0     0     197.03     0       36     4"     0     0     307.85     0       37     0     0     307.85     0       38     Gallonage     -     0     4.34     0       39     -     0     -     0       40     -     0     -     0       41     Total Multi- Family     0     0     -     0       42     Average Bill     -     0     0     0       43     Fire Protection     -     0     0     0       44     1"     0     NA     8.21     0       45     2"     0     NA     16.41     0       46     3"     0     NA     25.65     0       47     4"     0     NA     32.09     0       49     8"     0     NA     118.01     0       50     0     0  |      |                       | 0             | 0                  | 12 32            | n                |
| 32 1" 0 0 30.77 0 33 1-1/2" 0 0 0 61.58 0 34 2" 0 0 0 98.52 0 35 3" 0 0 197.03 0 36 4" 0 0 307.85 0 37 38 Gallonage - 0 4.34 0 39 - 0 - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 - 0 41 Average Bill  43 Fire Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 51.31 0 49 8" 0 NA 118.01 0 50 51 52 0 0 0 0 0 54 Average Bill   |      |                       |               |                    |                  |                  |
| 33 1-1/2"  |      | • .                   |               |                    |                  |                  |
| 34 2" 0 0 0 98.52 0 35 3" 0 0 197.03 0 36 4" 0 0 307.85 0 37 38 Gallonage - 0 4.34 0 39 - 0 - 0 41 Total Multi-Family 0 0 - 0 41 Total Multi-Family 0 0 0 42 Average Bill - 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 51 52 0 0 0 0 0 54 Average Bill - 0 0 0  |      |                       |               |                    |                  |                  |
| 35 3" 0 0 197.03 0 36 4" 0 0 307.85 0 37 38 Gallonage - 0 4.34 0 39 - 0 - 0 41 Total Multi- Family 0 0 0 42 Average Bill  43 Fire Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill   |      |                       |               |                    |                  |                  |
| 36 4" 0 0 0 307.85 0 37 38 Gallonage - 0 4.34 0 39 - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 0 42 Average Bill  43 Fire Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 51.31 0 49 8" 0 NA 118.01 0 50 51 52 0 0 0 0 54 Average Bill  |      | _                     |               |                    |                  |                  |
| 37 38  |      |                       | 0             | 0                  | 197.03           | 0                |
| 38   |      | 4"                    | 0             | 0                  | 307.85           | 0                |
| 39   | 37   |                       |               |                    |                  |                  |
| 39   | 38   | Gallonage             | -             | 0                  | 4.34             | 0                |
| 40   | 39   | _                     | -             | 0                  | -                | 0                |
| 41 Total Multi- Family 0 0 0 42 Average Bill  43 Fire Protection 44 1" 0 NA 8.21 0 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill   |      |                       | -             |                    | -                |                  |
| 42 Average Bill  43 Fire Protection  44 1" 0 NA 8.21 0  45 2" 0 NA 16.41 0  46 3" 0 NA 25.65 0  47 4" 0 NA 51.31 0  48 6" 0 NA 32.09 0  49 8" 0 NA 118.01 0  50  51  52  53 Total Fire Protection 0 0 0  54 Average Bill   |      | Total Multi- Family   | 0             |                    |                  |                  |
| 44     1"     0     NA     8.21     0       45     2"     0     NA     16.41     0       46     3"     0     NA     25.65     0       47     4"     0     NA     51.31     0       48     6"     0     NA     32.09     0       49     8"     0     NA     118.01     0       50     0     0     0     0       51     0     0     0     0       52     0     0     0     0       53     Total Fire Protection     0     0     0       54     Average Bill     -     -  |      | _                     | <u> </u>      |                    |                  |                  |
| 44     1"     0     NA     8.21     0       45     2"     0     NA     16.41     0       46     3"     0     NA     25.65     0       47     4"     0     NA     51.31     0       48     6"     0     NA     32.09     0       49     8"     0     NA     118.01     0       50     0     0     0     0       51     0     0     0     0       52     0     0     0     0       53     Total Fire Protection     0     0     0       54     Average Bill     -     -  | 43   | Fire Protection       |               |                    |                  |                  |
| 45 2" 0 NA 16.41 0 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill  |      |                       | ^             | NIA                | 0.04             | ^                |
| 46 3" 0 NA 25.65 0 47 4" 0 NA 51.31 0 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 52 0 0 53 Total Fire Protection 0 0 0 54 Average Bill   |      |                       |               |                    |                  |                  |
| 47 4" 0 NA 51.31 0 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 52 0 0 53 Total Fire Protection 0 0 0 54 Average Bill  |      |                       |               |                    |                  |                  |
| 48 6" 0 NA 82.09 0 49 8" 0 NA 118.01 0 50 51 52 0 0 53 Total Fire Protection 0 0 0 54 Average Bill   |      |                       |               |                    |                  |                  |
| 49 8" 0 NA 118.01 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill -  |      |                       | -             |                    |                  |                  |
| 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill  |      |                       |               |                    |                  |                  |
| 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill -  |      | 8"                    | 0             | NA                 | 118.01           | 0                |
| 52       0         53       Total Fire Protection       0       0         54       Average Bill       -  | 50   |                       |               |                    |                  |                  |
| 52       0         53       Total Fire Protection       0       0         54       Average Bill       -  | 51   |                       |               |                    |                  |                  |
| 53 Total Fire Protection 0 0 0 54 Average Bill   |      |                       |               |                    |                  | n                |
| 54 Average Bill  |      | Total Fire Protection |               |                    |                  |                  |
|  |      |                       | <u>_</u>      |                    |                  |                  |
| Subtotal 26,715  | 54   | Average bill          |               |                    |                  | -                |
| Subtotal 26,715  |      |                       |               |                    |                  |                  |
|  |      | Subtota               | al            |                    |                  | 26,715           |

#### Florida Public Service Commission

E-2s

Schedule:

Palm Port

Docket No. 060368-WS

Page: 1 of 3 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Preparer: Jack Schreyer Water [] or Sewer [X]

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

| Line                 | (1)                     | (2)<br>Number | (3)<br>Usage  | (4)<br>Test Year | (5)<br>Test Year | (6)<br>Present | (7)<br>Total Revenue | (8)<br>Proposed | (9)<br>Proposed | (10)<br>Revenue at |
|----------------------|-------------------------|---------------|---------------|------------------|------------------|----------------|----------------------|-----------------|-----------------|--------------------|
| No.                  | Class/Meter Size        | Bills         | in 1,000 gal. | Rates            | Revenue          | Rates          | Present Rates        | Usage           | Rate            | Proposed           |
| 1                    | Residential             |               |               | -                | 27.202           |                |                      |                 | 10.10           | F 4 000            |
| 2                    | 5/8" X 3/4"             | 1,263         | 4,292         | Split Yr         | 25,326           | 20.28          | 25,614               |                 | 43.42           | 54,839             |
| 3                    | 3/4"                    | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 65.13           | 0                  |
| 4                    | 1"                      | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 108.55          | 0                  |
| 5                    | 1-1/2"                  | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 217.10          | 0                  |
| 6                    | 2"                      | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 347.36          | 0                  |
| 7                    | 3"                      | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 694.73          | 0                  |
| 8                    | 4"                      | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 1,085.51        | 0                  |
| 9                    | Gallonage cap (gallons) |               | none          |                  |                  |                |                      |                 |                 |                    |
| 10                   | Capped Usage            | -             | 4,292         | Split Yr         | 35,061           | 8.26           | 35,452               | 4,292           | 11.74           | 50,388             |
| 11                   | Usage Above Cap         | -             | 573           |                  |                  |                |                      | 573             |                 |                    |
| 12                   |                         |               |               |                  |                  |                |                      |                 |                 |                    |
| 13                   | Total Residential       | 1,263         | 4,865         |                  | 60,387           |                | 61,066               |                 |                 | 105,228            |
| 14                   | Average Bill            |               |               |                  | 47.81            |                | 48.35                |                 |                 | 83.3               |
| 15                   | Commerical              |               |               |                  |                  |                |                      |                 |                 |                    |
| 16                   | 5/8" X 3/4"             | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 43.42           | 0                  |
| 17                   | 3/4"                    | 0             | 0             | Split Yr         | o<br>o           | 30.45          | 0                    |                 | 65.13           | 0                  |
| 18                   | 1"                      | 0             | 0             | Split Yr         | 0                | 50.76          | 0                    |                 | 108.55          |                    |
|                      |                         | 0             | 0             |                  | 0                | 101.50         | 0                    |                 | 217.10          | 0                  |
| 19                   | 1-1/2"<br>2"            | 0             |               | Split Yr         | 0                | 162.39         | 0                    |                 | 347.36          | 0                  |
| 20                   |                         |               | 0             | Split Yr         |                  |                |                      |                 |                 |                    |
| 21                   | 3"                      | 0             | 0             | Split Yr         | 0                | 324.79         | 0                    |                 | 694.73          | 0                  |
| 22                   | 4"                      | 0             | 0             | Split Yr         | 0                | 507.47         | 0                    |                 | 1,085.51        | C                  |
| 23                   | 0. #                    |               | •             | 0.12434          | 0                | 0.04           | •                    |                 | 44.00           | ,                  |
| 24                   | Gallonage               | •             | 0             | Split Yr         | 0                | 9.94           | 0                    |                 | 14.09           |                    |
| ٥.                   | T.130                   |               |               |                  |                  |                |                      |                 |                 |                    |
| 25                   | Total Commercial        | 0             | 0             |                  | 0                |                | 0                    |                 |                 |                    |
| 26                   | Average Bill            |               |               |                  |                  |                |                      |                 |                 | -                  |
| 27                   | Multi-Family            |               |               |                  |                  |                |                      |                 |                 |                    |
| 28                   | 5/8" X 3/4"             | 0             | 0             | Split Yr         | 0                | 20.28          | 0                    |                 | 43.42           | C                  |
| 29                   | 3/4"                    | 0             | 0             | Split Yr         | 0                | 30.45          | 0                    |                 | 65.13           | Ċ                  |
| 30                   | 1"                      | 0             | 0             | Split Yr         | 0                | 50.76          | 0                    |                 | 108.55          | (                  |
| 31                   | 1-1/2"                  | 0             | Ō             | Split Yr         | Ō                | 101.50         | ŏ                    |                 | 217.10          | č                  |
|                      | 2"                      | ō             | Ō             | Split Yr         | Ō                | 162.39         | 0                    |                 | 347.36          | Č                  |
| 33                   | 3"                      | ō             | ō             | Split Yr         | ő                | 324.79         | o.                   |                 | 694.73          | Č                  |
| 34                   | 4"                      | Õ             | Ö             | Split Yr         | ŏ                | 507.47         | ő                    |                 | 1,085.51        | Č                  |
| 35                   | •                       | •             |               | Op.it 1.         | J                | 00             | J                    |                 | 1,000.01        |                    |
| 36                   | Gallonage               | -             | 0             | Split Yr         | 0                | 9.94           | 0                    |                 | 14.09           | C                  |
|                      |                         |               |               |                  |                  |                |                      |                 |                 |                    |
| 37                   | Total Multi- Family     | 0             | 0             |                  | 0                |                | 0                    |                 |                 |                    |
| 38                   | Average Bill            |               |               |                  |                  |                | -                    |                 |                 |                    |
| 20                   | Flora Dodo              |               |               |                  |                  |                |                      |                 |                 |                    |
| 39                   | Flat Rate               | _             | A.I.A.        | C-W N            | _                |                | _                    |                 | 6               | -                  |
| 40                   | Res. Wastewater Only    | 0             | NA            | Split Yr         | 0                | •              | 0                    |                 | 91.18           | (                  |
| 41                   | Sprinkler Heads         | 0             | NA            | Split Yr         | 0                | •              | 0                    |                 | •               | (                  |
| 42                   | Reuse                   | 0             | NA            | Split Yr         | 0                | -              | 0                    |                 | •               |                    |
| 43                   | Total Flat Rate - Other |               |               |                  | 0                |                | 0                    |                 |                 | (                  |
| 1.4                  | S.J.                    |               |               |                  | 00.00            |                |                      |                 |                 | 48# ==             |
| 44                   | Subtotal                |               |               |                  | 60,387           |                | 61,066               |                 |                 | 105,22             |
|                      | Unbilled Revenues       |               |               |                  | 0                |                | 0                    |                 |                 | -                  |
| 46                   | Guaranteed Revenues     |               |               |                  | 0                |                | 0                    |                 |                 | -                  |
| 47                   |                         |               |               |                  | 0_               |                | 0                    |                 |                 |                    |
| 48                   | Total Revenue           |               |               |                  | 60,387           |                | 61,066               |                 |                 | 105,22             |
|                      | Booked Revenue          |               |               |                  | 60,487           |                |                      |                 |                 |                    |
|                      |                         |               |               |                  | / / 4 4 4 1      | 0.00           |                      |                 |                 |                    |
| 50                   | Difference              |               |               |                  | (100) =          | -0.2%          |                      |                 |                 |                    |
| 49<br>50<br>51<br>52 | Difference              |               |               |                  | (100) =          | -0.2%          |                      |                 |                 |                    |

#### Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Period: 1/1/05 - 4/14/05 0

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.

|          | (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                | 040    | 4 404         | 40.04                                   | 0.004     |
| 2        | 5/8" X 3/4"                | 318    | 1,131         | 19.91                                   | 6,331     |
| 3        | 3/4"                       | 0      | 0             | 19.91                                   | 0         |
| 4        | 1"                         | 0      | 0             | 19.91                                   | 0<br>0    |
| 5        | 1-1/2"<br>2"               | 0      | 0             | 19.91<br>19.91                          | 0         |
| 6<br>7   | 3"                         | 0<br>0 | 0             | 19.91                                   | 0         |
| 8        | 3"<br>4"                   | 0      | 0             | 19.91                                   | 0         |
| 9        |                            |        |               | 18.81                                   | U         |
| 10       | Gallonage cap Capped Usage |        | 1,131         | 8.11                                    | 9,172     |
| 11       | Usage Above Cap            | -      | 1,131         | 0.11                                    | 3,172     |
| 12       | Usaye Above Cap            | -      |               |   |           |
| 13       | Total Residential          | 318    | 1,131         |   | 15,504    |
| 14       | Average Bill               | =====  | 1,101         |   | 0.00      |
| 14       | Average bill               |        |               |   | 0.00      |
| 15       | Commerical                 |        |               |   |           |
| 16       | 5/8" X 3/4"                | 0      | 0             | 19.91                                   | 0         |
| 17       | 3/4"                       | 0      | 0             | 29.89                                   | 0         |
| 18       | 1"                         | 0      | 0             | 49.82                                   | . 0       |
| 19       | 1-1/2"                     | 0      | 0             | 99.62                                   | 0         |
| 20       | 2"                         | 0      | ŏ             | 159.38                                  | 0         |
| 21       | 3"                         | 0      | ő             | 318.77                                  | Ö         |
| 22       | 4"                         | 0      | Ö             | 498.07                                  | 0         |
| 23       |                            | •      |               | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ū         |
| 24       | Gallonage                  | -      | 0             | 9.76                                    | 0         |
|          | •                          |        |               |   |           |
|          |                            |        |               |   |           |
| 25       | Total Commercial           | 0      | 0             |   | 0         |
| 26       | Average Bill               |        |               |   | 0.00      |
|          |                            |        |               |   |           |
| 27       | Multi-Family               |        |               |   |           |
| 28       | 5/8" X 3/4"                | 0      | 0             | 19.91                                   | 0         |
| 29       | 3/4"                       | 0      | 0             | 29.89                                   | 0         |
| 30       | 1"                         | 0      | 0             | 49.82                                   | 0         |
| 31       | 1-1/2"                     | 0      | 0             | 99.62                                   | 0         |
| 32       | 2"                         | 0      | 0             | 159.38                                  | 0         |
| 33<br>34 | 3"<br>4"                   | 0      | 0             | 318.77                                  | 0         |
| 35       | 4                          | 0      | 0_            | 498.07                                  | 0         |
| 36       | Callanaga                  |        | 0             | 0.76                                    | 0         |
| 30       | Gallonage                  | -      | 0             | 9.76                                    | U         |
|          |                            |        |               |   |           |
| 37       | Total Multi- Family        | . 0    | 0             |   |           |
| 38       | Average Bill               |        |               |   |           |
| 30       | Average Dill               |        |               |   |           |
| 39       | Flat Rate                  |        |               |   |           |
| 40       | Res. Wastewater Only       | 0      | NA            | _                                       | 0         |
| 41       | Sprinkler Heads            | 0      | NA<br>NA      | -                                       | 0         |
| 42       | Reuse                      | 0      | NA<br>NA      | -                                       | 0         |
| 43       | Total Flat Rate - Other    | ·      |               |   | 0         |
|          |                            |        |               |   | <u>_</u>  |
|          |                            |        |               |   |           |
| 44       | Subtotal                   |        |               |   | 15,504    |
|          |                            |        |               |   |           |

#### Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Schedule: Page: Preparer:

E-2s 3 of 3

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.

|            |                           | 10:          |               | <del></del> |             |
|------------|---------------------------|--------------|---------------|-------------|-------------|
|            | (1)                       | (2)          | (3)           | (4)         | (5)         |
| Line       | 0) 04 ( 0)                | Number       | Usage         | Test Year   | Test Year   |
| <u>No.</u> | Class/Meter Size          | Bills        | in 1,000 gal. | Rates       | Revenue     |
| 1          | Residential               | 945          | 2 161         | 20.10       | 10.005      |
| 2<br>3     | 5/8" X 3/4"<br>3/4"       | 945          | 3,161<br>0    | 20.10       | 18,995<br>0 |
| 3<br>4     | 3/4<br>1"                 | 0            | 0             | 20.10       | 0           |
|            | 1-1/2"                    | 0            | 0             | 20.10       | 0           |
| 5<br>6     | 2"                        | 0            | 0             | 20.10       | 0           |
| 7          | 3"                        | 0            | 0             | 20.10       | 0           |
| 8          | 3<br>4"                   | 0            | 0             | 20.10       | 0           |
| 9          | Gallonage cap             |              |               | 20.10       | · ·         |
| 10         | Capped Usage              |              | 3,161         | 8.19        | 25,889      |
| 11         | Usage Above Cap           | -            | 3,101         | 0.13        | 25,000      |
| 12         | Osage Above Cap           | -            |               |             |             |
| 13         | Total Residential         | 945          | 3,161         |             | 44,883      |
| 14         | Average Bill              |              | 3,107         |             | 47.50       |
| 14         | Average bin               |              |               |             | 47.50       |
| 15         | Commerciant               |              |               |             |             |
| 15<br>16   | Commerical<br>5/8" X 3/4" | 0            | 0             | 20.10       | 0           |
| 17         | 3/4"                      | 0            | 0             | 30.18       | 0           |
| 18         | 3/4<br>1"                 | 0            | 0             | 50.16       | 0           |
| 19         | 1-1/2"                    | 0            | 0             | 100.59      | 0           |
| 20         | 2"                        | 0            | 0             | 160.59      | 0           |
| 21         | 3"                        | 0            | 0             | 321.87      | 0           |
| 22         | 4"                        | 0            | 0             | 502.91      | 0           |
| 23         | 7                         | U            |               | 302.51      | U           |
| 24         | Gallonage                 |              | 0             | 9.85        | 0           |
|            | Canonago                  |              | J             | 5.00        | J           |
|            |                           |              |               |             |             |
| 25         | Total Commercial          | 0            | 0             |             | 0           |
| 26         | Average Bill              |              |               |             | •           |
|            | -                         |              |               |             |             |
| 27         | Multi-Family              |              |               |             |             |
| 28         | 5/8" X 3/4"               | 0            | 0             | 20.10       | 0           |
| 29         | 3/4"                      | 0            | 0             | 30.18       | 0           |
| 30         | 1"                        | 0            | 0             | 50.30       | 0           |
| 31         | 1-1/2"                    | 0            | 0             | 100.59      | 0           |
| 32         | 2"                        | 0            | 0             | 160.93      | 0           |
| 33         | 3"                        | 0            | 0             | 321.87      | 0           |
| 34         | 4"                        | 0            | 0             | 502.91      | 0           |
| 35         |                           |              |               |             |             |
| 36         | Gallonage                 | -            | 0             | 9.85        | 0           |
|            |                           |              |               |             |             |
|            |                           |              |               |             |             |
| 37         | Total Multi- Family       | 0            | 0             |             | 0           |
| 38         | Average Bill              | <del>_</del> |               |             | -           |
|            |                           |              |               |             |             |
| 39         | Flat Rate                 |              |               |             |             |
| 40         | Res. Wastewater Only      | 0            | NA            | -           | 0           |
| 41         | Sprinkler Heads           | 0            | NA            | -           | 0           |
| 42         | Reuse                     | 0            | NA            | -           | 0           |
| 43         | Total Flat Rate - Other   |              |               |             | 0_          |
|            |                           |              |               |             |             |
| 44         | Duk                       |              |               |             | 4           |
| 44         | Subtotal                  |              |               |             | 44,883      |

## **Customer Monthly Billing Schedule**

## Florida Public Service Commission

Palm Port

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.

| AAWIFD | ٧ | V | ٩ | T | E | R |
|--------|---|---|---|---|---|---|
|--------|---|---|---|---|---|---|

| WAILK | (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      | 106         | 0       | 0            | 0            | 0      | 106   |
| 2     | Feb-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 3     | Mar-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 4     | Apr-05      | 104         | 0       | 0            | 0            | 0      | 104   |
| 5     | May-05      | 104         | 0       | 0            | 0            | 0      | 104   |
| 6     | Jun-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 7     | Jul-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 8     | Aug-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 9     | Sep-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 10    | Oct-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 11    | Nov-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 12    | Dec-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 13    | Total Water | 1,263       | 0       | 0            | 0            | 0      | 1,263 |

**SEWER** 

| OCTION     |             |             |         |              |              |        |       |
|------------|-------------|-------------|---------|--------------|--------------|--------|-------|
|            | (1)         | (2)         | (3)     | (4)          | (5)          | (6)    | (7)   |
| Line       | Month/      |             | General | Multi-Family | Private Fire | Other  |       |
| <u>No.</u> | Year        | Residential | Service | Dwelling     | Protection   | (List) | Total |
| 14         | Jan-05      | 106         | 0       | . 0          | 0            | 0      | 106   |
| 15         | Feb-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 16         | Mar-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 17         | Apr-05      | 104         | 0       | 0            | 0            | 0      | 104   |
| 18         | May-05      | 104         | 0       | 0            | 0            | 0      | 104   |
| 19         | Jun-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 20         | Jul-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 21         | Aug-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 22         | Sep-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 23         | Oct-05      | 106         | 0       | 0            | 0            | 0      | 106   |
| 24         | Nov-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 25         | Dec-05      | 105         | 0       | 0            | 0            | 0      | 105   |
| 26         | Total Sewer | 1,263       | 0       | 0            | 0            | 0      | 1,263 |

#### Miscellaneous Service Charges

## Florida Public Service Commission

Palm Port

**Docket No. 060368-WS** 

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

Schedule:

E-4

Page:

1 of 1

Preparer: Ja

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.

| W | Δ | Т | F | R |
|---|---|---|---|---|
|   |   |   |   |   |

|      | (1)                 | (2)       | (3)        | (4)       | (5)        |
|------|---------------------|-----------|------------|-----------|------------|
| Line |                     | Pres      | ent        | Propo     | osed       |
| No.  | Type Charge         | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| 1    | Initial Connection  | 15.00     | 15.00      | 24.00     | 31.00      |
| 2    | Normal Reconnect    | 15.00     | 15.00      | 24.00     | 31.00      |
| 3    | Violation Reconnect | -         | -          | 48.00     | 62.00      |
| 4    | Premises Visit      | -         | -          | 24.00     | 31.00      |
| 5    | Insufficient Funds  | 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 Port Docket No. 060368-WS Schedule: E-5
Page: 1 of 1
Preparer: Jack S

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

|          | (1)              | (2)                   | (3)                 | (4)                    | (5)               | (6)              | (7)   |
|----------|------------------|-----------------------|---------------------|------------------------|-------------------|------------------|-------|
| Line     | Month/<br>Year   | Initial<br>Connection | Normal<br>Reconnect | Violation<br>Reconnect | Premises<br>Visit | Other<br>Charges | Total |
| No.      |                  | Connection            | Reconnect           | Reconnect              | VISIL             | Charges          | Total |
| 1        | Jan-05           | 15                    | 0                   | 0                      | 0                 | 0                | 15    |
| 2        | Feb-05           | 15                    | Õ                   | Ö                      | Ő                 | 0                | 15    |
| 3        | Mar-05           | 15                    | Ö                   | Ö                      | Õ                 | 0                | 15    |
| 4        | Apr-05           | 60                    | 0                   | 0                      | 0                 | 0                | 60    |
| 5        | May-05           | 15                    | 0                   | 0                      | 0                 | 0                | 15    |
| 6        | Jun-05           | 15                    | 0                   | 0                      | 0                 | 20               | 35    |
| 7        | Jul-05           | 15                    | 0                   | 0                      | 0                 | (20)             | (5)   |
| 8        | Aug-05           | 0                     | 0                   | 0                      | 0                 | O O              | O O   |
| 9        | Sep-05           | 30                    | 0                   | 0                      | 0                 | 0                | 30    |
| 10       | Oct-05           | 15                    | 0                   | 0                      | 0                 | 0                | 15    |
| 11       | Nov-05           | 15                    | 0                   | 0                      | 0                 | 0                | 15    |
| 12       | Dec-05           | 15                    | 0                   | 0                      | 0                 | 0                | 15    |
| 13       | Total Water      | 225                   | 0                   | 0                      | 0                 | 0                | 225   |
| 14       | Annual Events    | 15                    | 0                   | 0                      | 0                 | 0                |       |
| 15       | 2006 Rate        | 15                    | 15                  | 0                      | 0                 | 20               |       |
| 16       | 2006 Revenue     | 225                   | 0                   | 0                      | 0                 | 0                | 225   |
| 17       | 2007 Rate        | 24                    | 24                  | 48                     | 24                | 21               |       |
| 18       | 2007 Revenue     | 360                   | 0                   | 0                      | 0                 | 0                | 360   |
| 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<br>26 | Jul-05           | 0                     | 0                   | 0                      | 0                 | 0                | 0     |
| 26<br>27 | Aug-05           | 0                     | 0 .                 | 0                      | 0                 | 0                | 0     |
| 28       | Sep-05<br>Oct-05 | 0                     | 0                   | 0                      | 0<br>0            | 0<br>0           | 0     |
| 29       | Nov-05           | 0                     | 0                   | 0                      | 0                 | 0                | 0     |
| 30       | Dec-05           | 0                     | 0                   | 0                      | 0                 | . 0              | 0     |
| 31       | Total Sewer      |                       |                     |                        |                   | <del></del>      |       |
| 32       | Annual Events    | 0                     |                     | 0                      |                   |                  | 0     |
|          |                  | •                     | ŭ                   | Ů                      | _                 | · ·              |       |
| 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 Port

1

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 Port

1

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 | Туре | Quantity |

Any fire hydrant information is detailed on enclosed system maps

## **Contracts and Agreements Schedule**

#### Florida Public Service Commission

Palm Port 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.

| Lino | (1)  | (2)         |
|------|------|-------------|
| Line | (1)  | (2)         |
| No   | Type | Description |
| No.  | Туре | Description |

N/A

None

## Tax or Franchise Fee Schedule

Regulatory Assessment Fee

## Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Schedule:

E-9

4.5%

Page: 1 of 1

Preparer: Jack Schreyer

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

Florida Public Service Comm.

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

## Service Availability Charges Schedule

## Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

Schedule:

E-10

Page: Preparer: 1 of 1 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  | ER                                   | <del></del> |              |               |
| 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  | /FR                                  |             |              |               |
| 15   | Service Installation Charge          | 4"          |              | 1,500.00      |
| 16   | Corvide motalidation Charge          | over 4"     |              | Actual Costs  |
| 17   |                                      | 4" Unpaved  | 170.00       | 7101001 00010 |
| 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 Port

Docket No. 060368-WS

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

Schedule:

E-11

Page:

1 of 1

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

| Line | (1)<br>Month/ | (2)         | (3)<br>General | (4)   | (5)         |
|------|---------------|-------------|----------------|-------|-------------|
| No.  | 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     | 0           |

## Class A Utility Cost of Service Study

Florida Public Service Commission

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

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

(consumption is in 1,000 gallons)

| Class/Meter Size  |      |                       |  |        |       | (consumpti | on is in 1 | ,000 gallons) |        |         |         |        |           |
|---|------|-----------------------|--|--------|-------|------------|------------|---------------|--------|---------|---------|--------|-----------|
| Line   No.   Class Meter Size   Bill's   Factor   Bill's   Construction   Factor   Consump.   Factor   Fa  |      | (1)                   |  | (3)    |       | (5)        |            | (7)           | (8)    |         | (10)    | (11)   |           |
| No.   Class/Meter Size   Bills   Factor   Bills   Consump   Factor Consump   Rates   Revenue   Gallons   Rete   Rev. Req.   |      |                       |  |        |       |            |            |               |        |         | _       | _      |           |
| 1   Residential   2   561 x 344"   1,263 Note A   1,275   4,865 Note B   4,911   12,57   16,027   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   43,567   34,17   3  | Line |                       |  |        |       |            |            |               |        |         |         |        |           |
| 2 58 X 344*   | No.  | Class/Meter Size      | Bills  | Factor | Bills | Consump.   | Factor     | Consump.      | Rates  | Revenue | Gallons | Rates  | Rev. Req. |
| 3 34" 0 0 0 0 0 18.84 0 51.28 0 0 51.28 0 170.87 0 51.12" 0 0 0 0 0 0 13.39 0 85.43 0 0 51.28 1 0 170.87 0 6 2" 0 0 0 0 0 0 0 100.51 0 273.39 0 0 546.78 0 8 4" 0 0 0 0 0 0 0 201.00 0 546.78 0 8 4" 0 0 0 0 0 0 0 314.06 0 854.35 0 0 9 Gellonege 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 1    | Residential           |  |        |       |            |            |               |        |         |         |        |           |
| 1°  | 2    | 5/8" X 3/4"           | 1,263  | Note A | 1,275 |            | Note B     | 4,911         | 12.57  | 16,027  |         |        | 43,567    |
| 5   1-12"   | 3    | 3/4"                  | 0  |        | 0     |            |            | 0             | 18.84  | 0       |         | 51.26  | 0         |
| 6 2" 0 0 0 0 0 100.51 0 273.39 0 8 4" 0 0 0 0 0 0 314.06 0 854.78 0 8 4" 0 0 0 0 0 0 314.06 0 854.78 0 8 4" 0 0 0 0 0 0 314.06 0 854.35 0 10 Block 1 - 0 4,865 4,911 4.43 21,757 4,333 6.02 26,855 1 18 Block 2 - 0 0 0 0 0 - 0 578 7.52 4,348 1 12 Block 3 - 0 0 0 0 - 0 578 7.52 4,348 1 13 Total Residential 1,263 1,275 4,865 4,911 37,783 4,911 74,000 1 14 15 Commerical 1 16 508 X34" 0 0 0 0 0 12,57 0 34.17 0 1 17 3/4" 0 0 0 0 0 18,84 0 51,26 0 0 1 19 1,1/2" 0 0 0 0 0 18,84 0 51,26 0 0 1 19 1,1/2" 0 0 0 0 0 0 12,57 0 854,3 0 0 1 19 1,1/2" 0 0 0 0 0 0 0 12,57 0 854,3 0 0 1 20 2" 0 0 0 0 0 0 0 562,82 0 770,67 0 0 22,3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 4    | 1"                    | 0  |        | 0     | 0          |            | 0             | 31.39  | 0       |         | 85.43  | 0         |
| 7 9" 0 0 0 0 0 201,00 0 546,78 0 0 9 684,35 0 9 684,00 0 0 0 0 314,06 0 854,35 0 0 9 684,00 0 0 0 0 0 314,06 0 854,35 0 0 9 684,00 0 0 0 0 0 0 1 2,07 0 578 7.52 4,348 118 8 18 18 18 18 18 18 18 18 18 18 18   | 5    | 1-1/2"                | 0  |        | 0     | 0          |            | 0             | 62.82  | 0       |         | 170.87 | 0         |
| 8 4" 0 0 0 0 314.06 0 854.35 0 0 9 Gallonage  | 6    | 2"                    | 0  |        | 0     | 0          |            | 0             | 100.51 | 0       |         | 273.39 | 0         |
| Section   Sect  | 7    | 3"                    | 0  |        | 0     | 0          |            | 0             | 201.00 | 0       |         | 546.78 | 0         |
| 9 Gallonage 10 Block 1 -  | 8    | 4"                    | 0  |        | 0     | 0          |            | 0             | 314.06 | 0       |         | 854.35 | 0         |
| Block 1   |      | Gallonage             |  |        |       |            |            |               |        |         |         |        |           |
| 11   Block 2  |      |                       | _  |        | 0     | 4.865      |            | 4.911         | 4.43   | 21.757  | 4.333   | 6.02   | 26.085    |
|   |      |                       | -  |        |       |            |            |               | -      | •       |         |        |           |
| 13 Total Residential 1,263 1,275 4,865 4,911 37,783 4,911 74,000  14  15 Commerical 16 5/8* X 3/4** 0 0 0 0 0 0 12,57 0 34,17 0 18 1** 0 0 0 0 0 0 18,84 0 51,26 0 18 1** 0 0 0 0 0 0 100,51 0 273,39 0 20 2** 0 0 0 0 0 0 201,00 1 2,57 0 21 3** 0 0 0 0 0 201,00 0 546,78 0 22 4** 0 0 0 0 0 0 201,00 0 546,78 0 23 46 Gallonage - 0 0 0 0 0 4,43 0 0 6,602 0 25 Total Commercial 0 0 0 0 0 12,57 0 34,17 0 26 5/8* X 3/4** 0 0 0 0 0 0 12,57 0 34,17 0 27 Multi-Family 28 5/6* X 3/4** 0 0 0 0 0 12,57 0 34,17 0 29 3/4** 0 0 0 0 0 12,57 0 34,17 0 29 3/4** 0 0 0 0 0 12,57 0 34,17 0 29 3/4** 0 0 0 0 0 18,84 0 51,26 0 30 1** 0 0 0 0 18,84 0 51,26 0 31 1,10** 0 0 0 0 0 18,84 0 51,26 0 31 1,10** 0 0 0 0 0 18,84 0 51,26 0 33 1,10** 0 0 0 0 0 10,51 0 273,39 0 33 3** 0 0 0 0 0 0 10,51 0 273,39 0 34 4** 0 0 0 0 0 0 18,84 0 51,26 0 31 1,10** 0 0 0 0 0 0 10,51 0 273,39 0 33 3** 0 0 0 0 0 0 10,51 0 273,39 0 33 3** 0 0 0 0 0 0 54,37 0 0 66,42 0 170,87 0 33 3** 0 0 0 0 0 0 0 314,66 0 854,35 0 35 Gallonage - 0 0 0 0 0 0 314,66 0 854,35 0 36 Gallonage - 0 0 0 0 0 0 0 314,66 0 854,35 0 37 Total Multi-Family 0 0 0 0 0 0 0 314,66 0 854,35 0 38 Gallonage - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 4,43 0 0 0 0 0 0 0 0 0 0 0 0 4,43 0 0 0 0 0 0 0 0 0 0 0 0 0 0 4,43 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 4,43 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 4,43 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |      |                       | _  |        |       |            |            |               | _      |         |         |        |           |
| 15 Commerical 16 5/8" X 3/4"  |      |                       | 1 263  | -      |       |            | -          |               |        |         |         |        |           |
| 15   Commerical   16   Sigh" X 3/4"   |      | Total Mesideritian    | 1,203  |        | 1,273 | 4,000      |            | 4,511         |        | 37,703  | 4,511   |        | 74,000    |
| 16   58   18   18   18   18   18   18   18  | 1    |                       |  |        |       |            |            |               |        |         |         |        |           |
| 16   6  8  * 3/44"  | 15   | Commerical            |  |        |       |            |            |               |        |         |         |        |           |
| 17   34"  |      |                       | ^  |        | 0     | 0          |            | 0             | 10.57  | 0       |         | 24.17  | ^         |
| 18   1"   |      |                       |  |        |       |            |            |               |        |         |         |        |           |
| 19   1-1/2"   |      |                       |  |        |       |            |            |               |        |         |         |        |           |
| 20 2" 0 0 0 0 0 100.51 0 273.39 0 27 47 30 0 0 0 0 100.51 0 273.39 0 0 27 47 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |      |                       |  |        | -     |            |            |               |        | _       |         |        |           |
| 21 3" 0 0 0 0 201.00 0 546.78 0 22 4" 0 0 0 0 0 0 314.06 0 854.35 0 22 4" 0 0 0 0 0 0 0 314.06 0 854.35 0 23 0 24 Gellonage - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |      |                       |  |        | _     |            |            | _             |        | -       |         |        | _         |
| 22 4" 0 0 0 0 314.06 0 854.35 0 23 24 Gallonage - 0 0 0 0 4.43 0 0 0 6.02 0 25 Total Commercial 0 0 0 0 0 12.57 0 34.17 0 28 5/8" X 3/4" 0 0 0 0 0 18.84 0 51.26 0 30 1" 0 0 0 0 18.84 0 51.26 0 31 1-1/2" 0 0 0 0 0 0 18.84 0 51.26 0 31 1-1/2" 0 0 0 0 0 62.82 0 170.87 0 32 2" 0 0 0 0 0 0 100.51 0 273.39 0 33 3" 0 0 0 0 0 100.51 0 273.39 0 34 4" 0 0 0 0 0 0 100.51 0 273.39 0 34 4" 0 0 0 0 0 314.06 0 854.35 0 35 6 Gallonage - 0 0 0 0 0 314.06 0 854.35 0 36 Gallonage - 0 0 0 0 0 4.43 0 0 6.02 0 37 Total Multi-Family 0 0 0 0 0 0 14.43 0 0 6.02 0 38 Fire Protection 40 2" 0 0 0 0 0 0 136.70 0 42 4" 0 0 0 0 0 0 0 136.70 0 43 6" 0 0 0 0 0 0 136.70 0 44 8" 0 0 0 0 0 0 0 136.70 0 45 6" 0 0 0 0 0 0 0 136.70 0 46 Per Hydrant 0 0 0 0 0 0 0 982.50 0 47 Total Fire Protection 0 0 0 0 0 0 0 0 0 0 0 0 0 48 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 74,000 0 48 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 74,000 0 48 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 774,000 0 49 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 774,000 0 47 Total Fire Protection 0 0 0 74,360 774,360 |      |                       | -  |        | -     | -          |            | -             |        | •       |         |        |           |
| 23   Gallonage   -     0   0   0   0   4.43   0   0   6.02   0   0   0   0   0   0   0   0   0  |      |                       |  |        |       |            |            |               |        | _       |         |        |           |
| Comparison   Com  |      | 4"                    | 0  |        | 0     | 0          |            | 0             | 314.06 | 0       |         | 854.35 | 0         |
| Total Commercial   O  |      |                       |  |        |       |            |            |               |        |         |         |        |           |
| Multi-Family  |      |                       | <u>-                                      </u> | _      |       |            |            |               | 4.43   |         |         | 6.02   | 0         |
| Multi-Family  |      | Total Commercial      | 0  |        | 0     | 0          |            | 0             |        | 0       | 0       |        | 0         |
| 28 5/8" X 3/4" 0 0 0 0 0 12.57 0 34.17 0 29 3/4" 0 0 0 0 0 12.57 0 34.17 0 30 1" 0 0 0 0 18.84 0 51.26 0 31 1-1/2" 0 0 0 0 0 62.82 0 170.87 0 32 2" 0 0 0 0 0 0 100.51 0 273.39 0 33 3" 0 0 0 0 0 201.00 0 546.78 0 34 4" 0 0 0 0 0 0 314.06 0 854.35 0 35 6 Gallonage - 0 0 0 0 0 4.43 0 0 6.02 0 37 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 0 38 Fire Protection 40 2" 0 0 0 0 0 0 0 0 136.70 0 41 3" 0 0 0 0 0 0 136.70 0 42 4" 0 0 0 0 0 0 136.70 0 43 6" 0 0 0 0 213.59 0 44 8" 0 0 0 0 213.59 0 45 10" 0 0 0 0 0 0 0 0 0 0 47 Total Fire Protection 0 0 0 0 0 0 0 0 48 Subtotals 1.263 1.275 4.865 4.911 37.783 4.911 74,000 0 48 Subtotals 1.263 1.265 3600 74,360  | 26   |                       |  |        |       |            |            |               |        |         |         |        |           |
| 28 5/8" X 3/4" 0 0 0 0 0 12.57 0 34.17 0 29 3/4" 0 0 0 0 0 18.84 0 51.26 0 30 1" 0 0 0 0 551.26 0 31 1-1/2" 0 0 0 0 0 62.82 0 170.87 0 32 2" 0 0 0 0 0 100.51 0 273.39 0 33 3" 0 0 0 0 0 201.00 0 546.78 0 34 4" 0 0 0 0 0 0 314.06 0 854.35 0 35 6 Gallonage - 0 0 0 0 0 314.06 0 854.35 0 36 Gallonage - 0 0 0 0 0 0 0 0 0 0 0 37 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 38 Fire Protection 40 2" 0 0 0 0 0 0 0 136.70 0 41 3" 0 0 0 0 0 0 136.70 0 42 4" 0 0 0 0 0 0 136.70 0 43 6" 0 0 0 0 213.59 0 44 8" 0 0 0 0 0 0 136.70 0 45 10" 0 0 0 0 0 0 0 0 0 0 47 Total Fire Protection 48 Subtotals 1.263 1.275 4.865 4.911 37.783 4.911 74,000 48 Subtotals 1.263 1.275 4.865 4.911 37.783 4.911 74,000 49 Subtotals 1.263 1.275 4.865 4.911 37.783 4.911 74,000 48 Subtotals 1.263 1.263 1.275 4.865 4.911 37.783 4.911 74,000 50 Misc. Service Charge 50 Total Revenue   | 27   | Multi-Family          |  |        |       |            |            |               |        |         |         |        |           |
| 29 3/4"   |      |                       | 0  |        | ^     | 0          |            | ^             | 40.53  | •       |         | 04.47  |           |
| 30   1"   |      |                       |  |        |       |            |            |               |        |         |         |        |           |
| 31 1-1/2"   |      |                       |  |        | -     | _          |            | -             |        |         |         |        |           |
| 32 2"     0     0     0     0     100.51     0     273.39     0       33 3"     0     0     0     0     201.00     0     546.78     0       34 4"     0     0     0     0     314.06     0     854.35     0       36 Gallonage     -     0     0     0     0     0     0     0       37 Total Multi-Family     0     0     0     0     0     0     0       38 Fire Protection       40 2"     0     0     0     136.70     0       41 3"     0     0     136.70     0       42 4"     0     0     213.59     0       43 6"     0     0     427.17     0       44 8"     0     0     427.17     0       45 10"     0     0     -     0     982.50     0       46 Per Hydrant     0     0     -     0     982.50     0       48     0     0     0     -     0     982.50     0       50 Misc. Service Charge     1,263     1,275     4,865     4,911     37,783     4,911     74,000       51 Total Revenue     -     0     38,008 </td <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |      |                       |  |        | _     |            |            |               |        |         |         |        |           |
| 33 3" 0 0 0 0 0 0 201.00 0 546.78 0 34 4" 0 0 0 0 0 0 314.06 0 854.35 0 35 36 Gallonage - 0 0 0 0 4.43 0 0 6.02 0 37 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 0 38  39 Fire Protection 40 2" 0 0 0 0 0 68.35 0 41 3" 0 0 68.35 0 41 3" 0 0 0 68.35 0 42 4" 0 0 0 0 0 136.70 0 43 6" 0 0 0 0 213.59 0 44 8" 0 0 0 0 213.59 0 44 8" 0 0 0 0 683.48 0 45 10" 0 0 0 683.48 0 45 10" 0 0 0 683.48 0 46 Per Hydrant 0 0 0 0 683.48 0 47 Total Fire Protection 0 0 0 0 982.50 0 48  49 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 74,000 50 Misc. Service Charge 50 Misc. Service Charge 51 Total Revenue 50 74,360  |      |                       | _  |        | -     | -          |            | -             |        | -       |         |        |           |
| 34 4"   0 0 0 0 0 0 314.06 0 854.35 0 0   36.02 0 0   314.06 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0 0   314.06 0    |      |                       |  |        | _     | _          |            | _             |        |         |         |        |           |
| Solution   |      |                       |  |        |       |            |            |               |        | _       |         |        |           |
| Subtotals   Total Revenue   Subtotals   Subtotals   Total Revenue   Subtotals   Subtotals   Total Revenue   Subtotals   Subtotals   Subtotals   Total Revenue   Subtotals   Subtotal  |      | 4"                    | 0  |        | 0     | 0          |            | 0             | 314.06 | 0       |         | 854.35 | 0         |
| Total Multi-Family   0  |      |                       |  |        |       |            |            |               |        |         |         |        |           |
| 39 Fire Protection 40 2" 0 0 0 0 68.35 0 41 3" 0 0 0 136.70 0 42 4" 0 0 0 0 213.59 0 43 6" 0 0 0 213.59 0 44 8" 0 0 0 0 427.17 0 44 8" 0 0 0 683.48 0 45 10" 0 0 0 683.48 0 46 Per Hydrant 0 0 0 683.48 0 47 Total Fire Protection 0 0 0 0 982.50 0 48 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 74,000 50 Misc. Service Charge 51 Total Revenue 38,008 774,360  |      |                       | -  | _      |       | 0          | _          |               | 4.43   |         |         | 6.02   | 0         |
| Subtotals   1,263   1,275   4,865   4,911   37,783   4,911   74,000   50   10   10   10   10   10   10  |      | rotal Multi-Family    | 0  |        | 0     | 0          |            | 0             |        | 0       | 0       |        | 0         |
| 40 2"   | 38   |                       |  |        |       |            |            |               |        |         |         |        |           |
| 40 2"   | 30   | Eiro Protection       |  |        |       |            |            |               |        |         |         |        |           |
| 41 3" 0 0 0 136.70 0 42 4" 0 0 0 0 213.59 0 43 6" 0 0 0 427.17 0 44 8" 0 0 0 0 427.17 0 45 10" 0 0 0 683.48 0 46 Per Hydrant 0 0 0 0 683.48 0 47 Total Fire Protection 0 0 0 0 0 48 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 74,000 50 Misc. Service Charge 51 Total Revenue 38,008 774,360   |      |                       | •  |        | ^     |            |            |               |        | _       |         | 60.05  | -         |
| 42 4" 0 0 0 0 213.59 0 43 6" 0 0 0 427.17 0 44 8" 0 0 0 0 683.48 0 45 10" 0 0 0 982.50 0 46 Per Hydrant 0 0 0 0 982.50 0 47 Total Fire Protection 0 0 0 0 48  49 Subtotals 1,263 1,275 4,865 4,911 37,783 4,911 74,000 50 Misc. Service Charge 225 360 51 Total Revenue 38,008 74,360   |      |                       |  |        |       |            |            |               | -      |         |         |        |           |
| 43 6" 0 0 0 0 427.17 0 44 8" 0 0 0 0 683.48 0 45 10" - 0 683.48 0 45 10" - 0 982.50 0 683.48 0 45 10" - 0 982.50 0 0 683.48 0 0 683.48 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |      |                       |  |        | -     |            |            |               | -      |         |         |        |           |
| 44 8" 0 0 0 0 683.48 0 0 45 10" - 0 982.50 0 0 46 Per Hydrant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |      |                       | -  |        |       |            |            |               | -      |         |         |        |           |
| 45 10" 0 0 0 982.50 0 0 46 Per Hydrant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |      |                       |  |        |       |            |            |               | -      | -       |         |        |           |
| 46 Per Hydrant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |      |                       |  |        |       |            |            |               | -      |         |         |        |           |
| Total Fire Protection   0   0   0   0   0   0   0   0   0   |      |                       |  |        |       |            |            |               | -      |         |         | 982.50 |           |
| 48  |      |                       |  |        |       |            |            |               | -      |         |         | -      |           |
| 49 <b>Subtotals</b> 1,263 1,275 4,865 4,911 37,783 4,911 74,000 50 Misc. Service Charge 225 360 51 <b>Total Revenue</b> 38,008 74,360   |      | Total Fire Protection | 0  |        | 0     |            |            |               |        | 0       |         |        | 0         |
| 50 Misc. Service Charge 225 360 51 <b>Total Revenue</b> 38,008 74,360   | 48   |                       |  |        |       |            |            |               |        |         |         |        |           |
| 50 Misc. Service Charge 225 360 51 <b>Total Revenue</b> 38,008 74,360   | 40   | Subtotala             | 1 262  | •      | 1 275 | A 000      | -          | 4.044         |        | 97 700  |         |        | 71,000    |
| 51 Total Revenue 38,008 74,360  | -    |                       | 1,203  |        | 1,2/5 | 4,865      |            | 4,911         |        |         | 4,911   |        |           |
|   |      | -                     |  |        |       |            |            |               |        |         |         |        |           |
| Nete As Deflects and estated assets to come   | 31   | i otal Kevenue        |  |        |       |            |            |               |        | 38,008  |         |        | 74,360    |

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 Port 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) |              |            |          |               |           |
|------|-----------------------|------------|--------------|--------------|---------------|------------|---------------|--------------|------------|----------|---------------|-----------|
|      | (1)                   | (2)        | (3)          | (4)          | (5)           | (6)        | (7)           | (8)          | (9)        | (10)     | (11)          | (12)      |
|      |                       | Proj. Test |              | Proj. Test   | Proj. Test    |            | Proj. Test    |              | Proj. Test |          |               | Projected |
| Line |                       | Year 2006  | Proj.        | Year 2007    | Year 2006     | Proj.      | Year 2007     | Present      | Year 2007  | Conserv. | Proposed      | 2007      |
| No.  | Class/Meter Size      | Bills      | Factor       | Bills        | Consump.      | Factor     | Consump.      | Rates        | Revenue    | Gallons  | R <u>ates</u> | Rev. Req. |
| 1    | Residential           |            |              |              |               |            |               |              |            |          |               |           |
| 2    | 5/8" X 3/4"           | 1,275      | Note A       | 1,299        | 4,911         | Note B     | 5,004         | 12.57        | 16,328     |          | 34.17         | 44,387    |
| 3    | 3/4"                  | 0          |              | 0            | 0             |            | 0             | 18.84        | 0          |          | 51.26         | 0         |
| 4    | 1"                    | 0          |              | 0            | 0             |            | 0             | 31.39        | 0          |          | 85.43         | 0         |
| 5    | 1-1/2"                | 0          |              | 0            | 0             |            | 0             | 62.82        | 0          |          | 170.87        | 0         |
| 6    | 2"                    | 0          |              | 0            | 0             |            | 0             | 100.51       | 0          |          | 273.39        | 0         |
| 7    | 3"                    | 0          |              | 0            | 0             |            | 0             | 201.00       | 0          |          | 546.78        | 0         |
| 8    | 4"                    | ō          |              | Ö            | Ō             |            | 0             | 314.06       | 0          |          | 854.35        | 0         |
| 9    | Gallonage             |            |              | •            | _             |            | _             |              | -          |          |               |           |
| 10   | Block 1               | 0          |              | 0            | 4,911         |            | 5,004         | 4.43         | 22,166     | 4,414    | 6.02          | 26,572    |
| 11   | Block 2               | Õ          |              | Ö            | 0             |            | 0             | -            | 0          | 590      | 7.52          | 4,434     |
| 12   | Block 3               | 0          |              | ő            | 0             |            | ő             | _            | Ö          | 0        | -             | 0         |
| 13   | Total Residential     | 1,275      | -            | 1,299        | 4,911         | -          | 5,004         |              | 38,495     | 5,004    |               | 75,393    |
| 14   | Total Residential     | 1,275      |              | 1,233        | 4,511         |            | 5,004         |              | 30,433     | 3,004    |               | 70,000    |
| 14   |                       |            |              |              |               |            |               |              |            |          |               |           |
| 45   | Commerce              |            |              |              |               |            |               |              |            |          |               |           |
| 15   | Commerical            | 0          |              | 0            | 0             |            | 0             | 12.57        | 0          |          | 34.17         | 0         |
| 16   | 5/8" X 3/4"           | _          |              |              |               |            |               |              |            |          |               |           |
| 17   | 3/4"                  | 0          |              | 0            | 0             |            | 0             | 18.84        | 0          |          | 51.26         | 0         |
| 18   | 1"                    | 0          |              | 0            | 0             |            | 0             | 31.39        | 0          |          | 85.43         | 0         |
| 19   | 1-1/2"                | 0          |              | 0            | 0             |            | 0             | 62.82        | 0          |          | 170.87        | 0         |
| 20   | 2"                    | 0          |              | 0            | 0             |            | 0             | 100.51       | 0          |          | 273.39        | 0         |
| 21   | 3"                    | 0          |              | 0            | 0             |            | 0             | 201.00       | 0          |          | 546.78        | 0         |
| 22   | 4"                    | 0          |              | 0            | 0             |            | 0             | 314.06       | 0          |          | 854.35        | 0         |
| 23   |                       |            |              |              |               |            |               |              | 0          |          |               |           |
| 24   | Gallonage             | 0          | _            | 0            | 0             |            | 0             | 4.43         | 0          | 0        | 6.02          | 0         |
| 25   | Total Commercial      | 0          |              | 0            |               |            | 0             |              | 0          | 0        |               | 0         |
| 26   |                       |            |              |              |               |            |               |              |            |          |               |           |
|      |                       |            |              |              |               |            |               |              |            |          |               |           |
| 27   | Multi-Family          |            |              |              |               |            |               |              |            |          |               |           |
| 28   | 5/8" X 3/4"           | 0          |              | 0            | 0             |            | 0             | 12.57        | 0          |          | 34.17         | 0         |
| 29   | 3/4"                  | 0          |              | 0            | 0             |            | 0             | 18.84        | 0          |          | 51.26         | 0         |
| 30   | 1"                    | 0          |              | 0            | 0             |            | 0             | 31.39        | 0          |          | 85.43         | 0         |
| 31   | 1-1/2"                | . 0        |              | 0            | 0             |            | 0             | 62.82        | 0          |          | 170.87        | 0         |
| 32   | 2"                    | 0          |              | 0            | 0             |            | Ö             | 100.51       | 0          |          | 273.39        | 0         |
| 33   | 3"                    | 0          |              | 0            | 0             |            | 0             | 201.00       | 0          |          | 546.78        | 0         |
| 34   | 4"                    | ō          |              | ō            | ō             |            | ō             | 314.06       | Ö          |          | 854.35        | 0         |
| 35   |                       | •          |              | _            | ·             |            | _             | •            | ·          |          |               | _         |
| 36   | Gallonage             | 0          |              | 0            | 0             |            | 0             | 4.43         | 0          | 0        | 6.02          | 0         |
| 37   | Total Multi-Family    | 0          | <del>.</del> |              | - 0           |            |               | 7.75         | - 0        | - 0      | 0.02          | 0         |
| 38   | . J.S. Main I diliny  | ·          |              | 0            | Ü             |            | J             |              | 0          | · ·      |               | O         |
|      |                       |            |              |              |               |            |               |              |            |          |               |           |
| 39   | Fire Protection       |            |              |              |               |            |               |              |            |          |               |           |
| 40   | 2"                    | 0          |              | 0            |               |            |               | _            | 0          |          | 68.35         | 0         |
| 41   | 3"                    | 0          |              | 0            |               |            |               | <del>-</del> | 0          |          | 136.70        | 0         |
| 42   | 4"                    | 0          |              | 0            |               |            |               | -            | 0          |          | 213.59        | 0         |
| 43   | 6"                    | 0          |              | 0            |               |            |               | -            | 0          |          | 427.17        | 0         |
| 44   | 8"                    | 0          |              | 0            |               |            |               | -            |            |          | 683.48        |           |
| 45   | 10"                   | 0          |              | 0            |               |            |               | -            | 0<br>0     |          |               | 0         |
|      |                       |            |              |              |               |            |               | -            | -          |          | 982.50        | 0         |
| 46   | Per Hydrant           | 0          | -            | 0            |               |            |               | -            | 0          |          | -             | 0         |
| 47   | Total Fire Protection | 0          |              | 0            |               |            |               |              | 0          |          |               | 0         |
| 48   |                       |            |              |              |               |            |               |              |            |          |               |           |
|      | •                     |            | -            |              |               | -          |               |              |            |          |               |           |
| 49   | Subtotals             | 1,275      |              | 1,299        | 4,911         |            | 5,004         |              | 38,495     | 5,004    |               | 75,393    |
| 50   | Misc. Service Charge  |            |              |              |               |            |               |              | 225        |          |               | 360       |
| 51   | Total Revenue         |            |              |              |               |            |               |              | 38,720     |          |               | 75,753    |
|      |                       |            | Note A       | Reflects pro | iected custor | ner grow   | th for 2007   |              |            |          |               |           |

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 Port 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 g | 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             |            |        |            |              |         |            |         |            |           |          |           |
| 2        | 5/8" X 3/4"             | 1,263      | Note A | 1,275      | 4,292        | Note B  | 4,333      | 20.28   | 25,857     |           | 43.42    | 55,361    |
| 3        | 3/4"                    | 0          |        | . 0        | 0            |         | 0          | 20.28   | 0          |           | 65.13    | 0         |
| 4        | 1"                      | 0          |        | Ó          | 0            |         | . 0        | 20.28   | 0          |           | 108.55   | 0         |
| 5        | 1-1/2"                  | 0          |        | Ō          | 0            |         | 0          | 20.28   | 0          |           | 217.10   | 0         |
| 6        | 2"                      | 0          |        | Ö          | Ö            |         | Õ          | 20.28   | Ö          |           | 347.36   | 0         |
| 7        | 3"                      | 0          |        | Ö          | 0            |         | o o        | 20.28   | Ö          |           | 694.73   | ō         |
| 8        | 4"                      | 0          |        | 0          | Ŏ            |         | ŏ          | 20.28   | ő          |           | 1.085.51 | Ö         |
|          |                         | U          |        | Ū          | U            |         | Ū          | 20.20   | U          |           | 6,000    | v         |
| 9        | Gallonage cap (gallons) |            |        |            | 4,292        |         | 4,333      | 8.26    | 35,789     | 4,333     | 11.74    | 50,869    |
| 10       | Capped Usage            | -          |        |            |              |         |            | 0.20    | 35,769     |           | 11.74    | 50,069    |
| 11       | Usage Above Cap         | •          |        |            | 573          |         | 578        |         |            | 578       |          |           |
| 12       |                         | 4.000      | -      | 4 075      | 4.005        | _       | 4.044      |         | 04.040     | 4044      |          | 400.000   |
| 13<br>14 | Total Residential       | 1,263      |        | 1,275      | 4,865        |         | 4,911      |         | 61,646     | 4,911     |          | 106,230   |
| 15       | Commerical              |            |        |            |              |         |            |         |            |           |          |           |
| 16       | 5/8" X 3/4"             | 0          |        | 0          | 0            |         | 0          | 20.28   | 0          |           | 43.42    | 0         |
| 17       | 3/4"                    | 0          |        | 0          | 0            |         | 0          | 30.45   | 0          |           | 65.13    | 0         |
| 18       | 1"                      | 0          |        | 0          | 0            |         | 0          | 50.76   | 0          |           | 108.55   | 0         |
| 19       | 1-1/2"                  | 0          |        | 0          | 0            |         | 0          | 101.50  | 0          |           | 217.10   | 0         |
| 20       | 2"                      | 0          |        | 0          | 0            |         | 0          | 162.39  | 0          |           | 347.36   | 0         |
| 21       | 3"                      | 0          |        | 0          | 0            |         | 0          | 324.79  | 0          |           | 694.73   | 0         |
| 22       | 4"                      | 0          |        | 0          | 0            |         | 0          | 507.47  | 0          |           | 1,085.51 | 0         |
| 23       |                         | •          |        | -          | •            |         |            |         | Ö          |           | .,       | •         |
| 24       | Gallonage               | _          |        |            | 0            |         | 0          | 9.94    | Ö          | 0         | 14.09    | 0         |
| 25       | Total Commercial        | 0          | -      |            | 0            |         | 0          |         | 0          | 0         |          |           |
| 26       |                         | •          |        | •          |              |         |            |         |            |           |          |           |
| 27       | Multi-Family            |            |        |            |              |         |            |         |            |           |          |           |
| 28       | 5/8" X 3/4"             | 0          |        | 0          | 0            |         | 0          | 20.28   | 0          |           | 43.42    | 0         |
| 29       | 3/4"                    | 0          |        | 0          | 0            |         | 0          | 30.45   | 0          |           | 65.13    | 0         |
| 30       | 1"                      | 0          |        | 0          | 0            |         | 0          | 50.76   | 0          |           | 108.55   | 0         |
| 31       | 1-1/2"                  | 0          |        | 0          | 0            |         | 0          | 101.50  | 0          |           | 217.10   | 0         |
| 32       | 2"                      | 0          |        | 0          | 0            |         | 0          | 162.39  | 0          |           | 347.36   | 0         |
| 33       | 3"                      | 0          |        | 0          | 0            |         | 0          | 324.79  | 0          |           | 694.73   | 0         |
| 34       | 4"                      | 0          |        | 0          | 0            |         | 0          | 507.47  | 0          |           | 1,085.51 | 0         |
| 35       |                         |            |        |            |              |         |            |         |            |           |          |           |
| 36       | Gallonage               | -          |        | 0          | 0            |         | 0          | 9.94    | 0          | 0         | 14.09    | 0         |
| 37<br>38 | Total Multi-Family      | 0          | -      | 0          | 0            | -       | 0          |         | 0          | 0         |          | 0         |
| 39       | Flat Rate               |            |        |            |              |         |            |         |            |           |          |           |
| 40       | Res. Wastewater Only    | 0          |        | 0          |              |         |            | -       | 0          |           | 91.18    | 0         |
| 41       | Sprinkler Heads         | 0          |        | 0          |              |         |            | -       | 0          |           | -        | 0         |
| 42       | Reuse                   | 0          |        | 0          |              |         | 4.5        | •       | 0          |           | -        | 0         |
| 43       | Total Flat Rate - Other | 0          | -      | 0          |              | -       |            |         | 0          |           |          | 0         |
| 44       | Subtotals               | 1,263      |        | 1,275      | 4,865        | -       | 4,911      |         | 61,646     | 4,911     |          | 106,230   |
| 45       | Misc. Service Charge    | .,_00      |        | .,2.3      | .,500        |         | .,         |         | 01,040     | 7,011     |          | 0         |
| 46       | Total Revenue           |            |        |            |              |         |            |         | 61,646     |           |          | 106,230   |
| .5       | 101 110101106           |            |        |            |              |         |            |         | 01,040     |           |          | 100,230   |

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

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

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

|          |                         |            |        |            | (usage is in |               |            |         |            |           |          |           |
|----------|-------------------------|------------|--------|------------|--------------|---------------|------------|---------|------------|-----------|----------|-----------|
|          | (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        | <u>Factor</u> | Usage      | Rates_  | Revenue    | Usage     | Rates    | Rev. Req. |
| 1        | Residential             |            |        |            |              |               |            |         |            |           |          |           |
| 2        | 5/8" X 3/4"             | 1,275      | Note A | 1,299      | 1,131        | Note B        | 4,414      | 20.28   | 26,344     |           | 43.42    | 56,403    |
| 3        | 3/4"                    | 0          |        | 0          | 0            |               | 0          | 20.28   | 0          |           | 65.13    | 0         |
| 4        | 1"                      | 0          |        | 0          | 0            |               | 0          | 20.28   | 0          |           | 108.55   | 0         |
| 5        | 1-1/2"                  | 0          |        | 0          | 0            |               | 0          | 20.28   | 0          |           | 217.10   | 0         |
| 6        | 2"                      | . 0        |        | Ō          | 0            |               | 0          | 20.28   | 0          |           | 347.36   | 0         |
| 7        | 3"                      | Ō          |        | ō          | 0            |               | 0          | 20.28   | 0          |           | 694.73   | 0         |
| 8        | 4"                      | Ö          |        | ő          | ő            |               | Ö          | 20.28   | ő          |           | 1,085.51 | ō         |
| 9        | Gallonage cap (gallons) | U          |        | Ů          | Ū            |               | U          | 20.20   | J          |           | 6,000    | J         |
| 10       | Capped Usage            |            |        |            | 1,131        |               | 4,414      | 8.26    | 36,462     | 4,414     | 11.74    | 51,820    |
|          |                         |            |        |            | 1,131        |               | 589        | 0.20    | 30,402     | 590       | 11.74    | 31,020    |
| 11       | Usage Above Cap         |            |        |            | U            |               | 569        |         |            | 590       |          |           |
| 1<br>2   | Total Residential       | 1,275      | -      | 1,299      | 1,131        | =             | 5,004      |         | 62,806     | 5,004     |          | 108,223   |
| 2        |                         |            |        |            |              |               |            |         |            |           |          |           |
| 3        | Commerical              |            |        |            |              |               |            |         |            |           |          |           |
| 4        | 5/8" X 3/4"             | 0          |        | 0          | 0            |               | 0          | 20.28   | 0          |           | 43.42    | 0         |
| 5        | 3/4"                    | 0          |        | 0          | 0            |               | 0          | 30.45   | 0          |           | 65.13    | 0         |
| 6        | 1"                      | 0          |        | 0          | 0            |               | 0          | 50.76   | 0          |           | 108.55   | 0         |
| 7        | 1-1/2"                  | 0          |        | 0          | 0            |               | 0          | 101.50  | 0          |           | 217.10   | 0         |
| 8        | 2"                      | 0          |        | 0          | 0            |               | 0          | 162.39  | 0          |           | 347.36   | 0         |
| 9        | 3"                      | Ō          |        | ō          | 0            |               | 0          | 324.79  | ō          |           | 694.73   | ō         |
| 10       | 4"                      | ō          |        | ő          | Ö            |               | •          | 507.47  | ŏ          |           | 1,085.51 | ō         |
| 11       | 7                       | ·          |        | U          | ŭ            |               |            | 001.11  | 0          |           | 1,000.01 | •         |
| 12       | Gallonage               |            |        |            | 0            |               | 0          | 9.94    | ő          | 0         | 14.09    | 0         |
| 13       | Total Commercial        | 0          | -      |            | 0            |               |            | 3.34    | 0          |           | 14.03    |           |
| 14       | Total Commercial        |            |        | · ·        | v            |               | Ū          |         | U          | · ·       |          | V         |
| 15       | Multi-Family            |            |        |            |              |               |            |         |            |           |          |           |
| 16       | 5/8" X 3/4"             | 0          |        | 0          | 0            |               | 0          | 20.28   | 0          |           | 43.42    | 0         |
| 17       | 3/4"                    | ō          |        | ŏ          | ő            |               | Õ          | 30.45   | ő          |           | 65.13    | 0         |
| 18       | 1"                      | 0          |        | ŏ          | Ö            |               | Ö          | 50.76   | ő          |           | 108.55   | ő         |
|          | 1-1/2"                  | 0          |        | 0          | 0            |               | 0          | 101.50  | 0          |           | 217.10   | 0         |
|          | 2"                      | 0          |        | 0          | 0            |               | 0          |         |            |           |          |           |
|          | -                       | -          |        |            | -            |               | -          | 162.39  | 0          |           | 347.36   | 0         |
| 21       |                         | 0          |        | 0          | 0            |               | 0          | 324.79  | 0          |           | 694.73   | 0         |
| 22<br>23 | 4"                      | 0          |        | 0          | 0            |               | 0          | 507.47  | 0          |           | 1,085.51 | 0         |
| 24       | Gallonage               |            |        | 0          | 0            |               | 0          | 9.94    | 0          | 0         | 14.09    | 0         |
| 25       | Total Multi-Family      | 0          | _      | 0          | 0            |               | 0          | 0.5 7   | 0          | 0         | 1-1.00   | 0         |
| 26       |                         |            |        |            |              |               |            |         |            |           |          |           |
| 27       | Fiat Rate               |            |        |            |              |               |            |         |            |           |          |           |
| 28       | Res. Wastewater Only    | 0          |        | 0          |              |               |            | -       | 0          |           | 91.18    | 0         |
| 29       | Sprinkler Heads         | ō          |        | ō          |              |               |            | -       | Ö          |           | •        | Ö         |
| 30       | Reuse                   | ő          |        | Ö          |              |               |            | -       | ő          |           | _        | ŏ         |
| 31       | Total Flat Rate - Other | 0          | -      |            |              |               |            | •       |            |           |          | 0         |
| 32<br>33 | Subtotals               | 1 275      |        | 1 200      | 1.104        | -             | E 00 4     |         |            | F 00.4    |          | 400.000   |
| 34       | Misc. Service Charge    | 1,275      |        | 1,299      | 1,131        |               | 5,004      |         | 62,806     | 5,004     |          | 108,223   |
|          | •                       |            |        |            |              |               |            |         | 0          |           |          | 0         |
| 35       | Total Revenue           |            |        |            |              |               |            |         | 62,806     |           |          | 108,223   |
| 36       |                         |            |        |            |              |               |            |         |            |           |          |           |

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

## **Billing Analysis Schedules**

Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

Customer Class: Meter Size:

Schedule: E-14 Page: 1 of 1

Preparer: Jack Schreyer

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

|          | (1)      | (2)      | (3)        | (4)       | (5)        | (6)      | (7)           | (8)        |
|----------|----------|----------|------------|-----------|------------|----------|---------------|------------|
|          |          |          |            | Gallons   |            |          | Consolidated  |            |
| Line Con | sumption | 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

## Palm Port ENGINEERING SCHEDULES

|   | SCHEDULE | PAGE   |
|---|----------|--------|
| SCHEDULE TITLE  | NUMBER   | NUMBER |
| Gallons of Water Pumped, Sold & Unaccounted For                 | F-1      | 151    |
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| Water Treatment Plant Data                                      | F-3      | 153    |
| Wastewater Treatment Plant Data                                 | F-4      | 154    |
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| Used and Useful Calculations - Sewer Treatment Plant            | F-6      | 156    |
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Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Florida Public Service Commission

Schedule:

F-1

Page:

1 of 1

Preparer:

John F. Guastella

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

|      | -     | (1)     | (2)       | (3)     | (4)   | (5)             | (6)         |
|------|-------|---------|-----------|---------|-------|-----------------|-------------|
|      |       |         |           |         |       | Unaccounted     | %           |
| Line | Month | Gallons | Gallons   | Gallons | Other | For Water       | Unaccounted |
| No.  | 2005  | Pumped  | Purchased | Sold    | Uses  | (1)+(2)-(3)-(4) | For Water   |
| 1    | Jan   | 511     | 0         | 471     | 26    | 14              |             |
| 2    | Feb   | 449     | 0         | 498     | 23    | (72)            |             |
| 3    | Mar   | 448     | 0         | 425     | 22    | 1               |             |
| 4    | Apr   | 453     | 0         | 409     | 23    | 21              |             |
| 5    | May   | 458     | 0         | 438     | 23    | (3)             |             |
| 6    | Jun   | 420     | 0         | 387     | 21    | 12              |             |
| 7    | Jul   | 468     | 0         | 417     | 23    | 28              |             |
| 8    | Aug   | 471     | 0         | 363     | 24    | 84              |             |
| 9    | Sep   | 478     | 0         | 336     | 24    | 118             |             |
| 10   | Oct   | 422     | 0         | 387     | 21    | 14              |             |
| 11   | Nov   | 487     | 0         | 332     | 24    | 131             |             |
| 12   | Dec   | 429     | 0         | 427     | 22    | (20)            | •           |
| 13   | TOTAL | 5,494   | 0         | 4,890   | 276   | 328             | 6.0%        |

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: Page:

F-2 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)<br>Tatal Burah     |
|------|-------|-----------|------------------|--------|--------|-------------|------------------------|
| Line | Month |           | Individual Plant | Flows  |        | Total Plant | Total Purch.<br>Sewage |
| No.  | 2005  | STP#1     | (Name)           | (Name) | (Name) | Flows       | Treatment              |
| 1    | Jan   | 442,000   | 0                | 0      | 0      | 442,000     | 0                      |
| 2    | Feb   | 415,000   | Ő                | ő      | 0      | 415,000     | 0                      |
| 3    | Mar   | 510,000   | Ō                | 0      | Ö      | 510,000     | 0                      |
| 4    | Apr   | 490,000   | 0                | 0      | 0      | 490,000     | 0                      |
| 5    | May   | 434,000   | 0                | . 0    | 0      | 434,000     | 0                      |
| 6    | Jun   | 478,000   | 0                | 0      | 0      | 478,000     | 0                      |
| 7    | Jul   | 477,000   | 0                | 0      | 0      | 477,000     | 0                      |
| 8    | Aug   | 451,000   | 0                | 0      | 0      | 451,000     | 0                      |
| 9    | Sep   | 510,000   | 0                | 0      | 0      | 510,000     | 0                      |
| 10   | Oct   | 477,000   | 0                | 0      | 0      | 477,000     | 0                      |
| 11   | Nov   | 425,000   | 0                | 0      | 0      | 425,000     | 0                      |
| 12   | Dec   | 472,000   | 0                | 0      | 0      | 472,000     | 0                      |
| 13   | Total | 5,581,000 | 0                | 0      | 0      | 5,581,000   | 0                      |

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

Florida Public Service Commission

Palm Port Docket No. 060368-WS Schedule: Page: Preparer: F-3 1 of 1

Test Year End: 12/31/2005

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 |  |               |   |  |
|------|--|---------------|---|--|
| No.  | Description  |               | Date  | GPD  |
| 1    | Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.  |               |   | 170,000  |
| 2    | Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.                        |               | 01/18/05  | 34,900   |
| 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 | 01/18/05<br>01/21/05<br>01/11/05<br>01/25/05<br>01/31/05<br>Average | 34,900<br>32,800<br>23,300<br>22,800<br>19,800<br>26,720 |
| 4    | Average Daily Flow   |               |   | 14,769   |
| 5    | Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a  |               |   | <u>No</u>  |

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

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

rainfall periods.

Schedule:

F-4

Page: Preparer: 1 of 1 John F. Guastella

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

| Line   |   |       |        |
|--------|---|-------|--------|
| No.    | Description   | Month | GPD    |
| The hy | Capacity: ydraulic rated capacity. If different from that shown on the DER ting or construction permit, provide an explanation.   |       | 15,000 |
| An ave | ge Daily Flow Max Month erage of the daily flows during the peak usage month g the test year. Explain, on a separate page, if this month was influenced by abnormal infiltration due to | June  | 34,000 |

## Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Schedule:

F-5

Page:

1 of 1

Preparer:

John F. Guastella

Palm Port
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 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% One Well

This system has a single well and is therefore 100% Used and Useful.

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

#### Florida Public Service Commission

| Palm Port                          |   |
|------------------------------------|---|
| Docket No. 060368-WS               |   |
| Schedule Year Ended December 31 of | : |

Historical 2005, Projected 2006 & 2007

Schedule: F-6 Page:

1 of 1

Preparer:

John F. Guastella

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

Line No.

> Used & Useful Permanent Interim Note

1

100%

100%

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

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

#### Florida Public Service Commission

Schedule:

F-7 1 of 1

**Docket No. 060368-WS** 

Page: Preparer:

John F. Guastella

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

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

| <del></del> |              |   |      |       |          |               |      |
|-------------|--------------|---|------|-------|----------|---------------|------|
|             | Base<br>ERCs | Trended E                               | DC.  | Total | Hood 9 L | lo of ul      |      |
|             |              |   |      | rotai | Used & L | seiui         |      |
|             | 2005         | 2010                                    | 2012 | Lots  | Interim  | Permanent     | Note |
| ter         |              | · — · · · · · · · · · · · · · · · · · · |      | W., . |          |               |      |
|             |              |   |      |       | 100%     | 6 100% Built- | Out  |
| ,           |              |   |      |       | 100 /    | 100 % Duite   | Out  |

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

#### Sewer

**Palm Port** 

2

100%

100% -

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 Port 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).

| Lina  | (1)  | (2)               | (3)              | (4)   | (5)      |                   |
|-------|------|-------------------|------------------|-------|----------|-------------------|
| Line  | Voor | Average<br>Meters | Average<br>ERCs  | Trend | Increase |                   |
| No.   | Year | weters            | ERCS             | rrend | Increase |                   |
|       | 2001 | 104.0             | 104.0            | 104.0 |          |                   |
| 1     | 2001 | 104.0             | 103.5            | 104.5 |          |                   |
| 2     |      |                   |                  |       |          |                   |
| 3     | 2003 | 106.0             | 106.0            | 105.0 |          |                   |
| 4     | 2004 | 106.5             | 106.5            | 105.5 |          |                   |
| 5     | 2005 | 105.0             | 105.0            | 106.0 | 0.470/   |                   |
| 6     | 2006 |                   |                  | 106.5 | 0.47%    |                   |
| 7     | 2007 |                   |                  | 107.0 | 0.47%    |                   |
| 8     | 2008 |                   |                  | 107.5 | 0.47%    |                   |
| 9     | 2009 |                   |                  | 108.0 | 0.47%    |                   |
| 10    | 2010 |                   |                  | 108.5 | 0.46%    | 5 yrs beyond 2005 |
| 11    | 2011 |                   |                  | 109.0 | 0.46%    |                   |
| 12    | 2012 |                   |                  | 109.5 | 0.46%    | 5yrs beyond 2007  |
|       |      |                   | X Coefficient(s) | 0.500 |          |                   |
| SEWER |      |                   |                  |       |          |                   |
| 13    | 2001 | 104.0             | 104.0            | 103.6 |          |                   |
| 14    | 2002 | 103.0             | 103.0            | 104.1 |          |                   |
| 15    | 2003 | 105.0             | 105.0            | 104.6 |          |                   |
| 16    | 2004 | 106.0             | 106.0            | 105.1 |          |                   |
| 17    | 2005 | 105.0             | 105.0            | 105.6 |          |                   |
| 18    | 2006 |                   |                  | 106.1 | 0.47%    |                   |
| 19    | 2007 |                   |                  | 106.6 | 0.47%    |                   |
| 20    | 2008 |                   |                  | 107.1 | 0.47%    |                   |
| 21    | 2009 |                   |                  | 107.6 | 0.47%    |                   |
| 22    | 2010 |                   |                  | 108.1 | 0.46%    | 5 yrs beyond 2005 |
| 23    | 2011 | <u> </u>          |                  | 108.6 | 0.46%    |                   |
| 24    | 2012 |                   |                  | 109.1 | 0.46%    | 5yrs beyond 2007  |

X Coefficient(s)

0.500

## **Equivalent Residential Connections - Water**

## Florida Public Service Commission

**Palm Port** 

**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)<br>SF | (3)<br>R Custom | (4)<br>ers | (5)<br>SFR      | (6)<br>Gallons/ | (7)<br>Total    | (8)<br>Total    | (9)<br>Annual      |
|-------------|------|-----------|-----------------|------------|-----------------|-----------------|-----------------|-----------------|--------------------|
| Line<br>No. | Year | Beginning | Ending          | Average    | Gallons<br>Sold | SFR<br>(5)/(4)  | Gallons<br>Sold | ERCs<br>(7)/(6) | % Incr.<br>in ERCs |
| 1           | 2001 | 105       | 103             | 104.0      | 4,771           | 45.875          | 4,771           | 104.0           |                    |
| 2           | 2002 | 103       | 104             | 103.5      | 4,707           | 45.478          | 4,707           | 103.5           | -0.48%             |
| 3           | 2003 | 104       | 108             | 106.0      | 4,703           | 44.368          | 4,703           | 106.0           | 2.42%              |
| 4           | 2004 | 108       | 105             | 106.5      | 4,852           | 45.559          | 4,852           | 106.5           | 0.47%              |
| 5           | 2005 | 105       | 105             | 105.0      | 4,890           | 46.571          | 4,890           | 105.0           | -1.41%             |

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

0.24%

# Palm Port INTERIM RATE SCHEDULES

|   | SCHEDULE | PAGE   |
|---|----------|--------|
| edule of Rate Base - Interim Rates edule of Adjustments to Rate Base - Interim edule of Water Net Operating Income - Interim edule of Adjustments to Operating Income - Interim | NUMBER   | NUMBER |
| Rate Schedule - Interim Rates   | G-1      | 162    |
| Schedule of Rate Base - Interim Rates   | G-2      | 163    |
| Schedule of Adjustments to Rate Base - Interim  | G-3      | 164    |
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## Schedule of Rate Base - Interim Rates

## Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

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Page: 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                | 105,694    | 0           | 105,694   | A-1         |
| 2    | Utility Land & Land Rights              | 8,208      | 0           | 8,208     | 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          | (41,298)   | 0           | (41,298)  | A-1         |
| 6    | Less: CIAC                              | (19,916)   | 0           | (19,916)  | A-1         |
| 7    | Accumulated Amortization of CIAC        | 10,050     | 0           | 10,050    | A-1         |
| 8    | Acquisition Adjustments                 | 0          | 0           | 0         | A-1         |
| 9    | Less: Accum. Amort. of Acq. Adjustments | 0          | 0           | 0         | A-1         |
| 10   | Less: Advances For Construction         | 0          | 0           | 0         | A-1         |
| 11   | Working Capital Allowance               | 11,140     | 0           | 11,140    | A-1         |
| 12   | Total Rate Base                         | 73,878     | 0           | 73,878    |             |
| SEW  | /ER                                     |            |             |           |             |
| 13   | Utility Plant in Service                | 276,149    | 0           | 276,149   | A-2         |
| . 14 | Utility Land & Land Rights              | 10,023     | 0           | 10,023    | 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          | (173,851)  | 0           | (173,851) | A-2         |
| 18   | Less: CIAC                              | (22,530)   | 0           | (22,530)  | A-2         |
| 19   | Accumulated Amortization of CIAC        | 12,928     | 0           | 12,928    | A-2         |
| 20   | Less: Accum. Amort. of Acq. Adjustments | 0          | 0           | 0         | A-2         |
| 21   | Less: Advances For Construction         | 0          | 0           | 0         | A-2         |
| 22   | Working Capital Allowance               | 11,145     | . 0         | 11,145    | A-2         |
| 23   | Total Rate Base                         | 113,864    | 0           | 113,864   |             |

## Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

Water[X] Sewer [X]

Schedule:

Page:

G-3 1 of 1

Preparer:

Jack Schreyer

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

Line

No.

NONE

## Schedule of Water Net Operating Income - Interim

## Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

Schedule: Page:

G-4 1 of 1

Preparer:

Jack Schreyer

|      | (1)                              | (2)                           | (3)                | (4)                           | (5)                 | (6)                 | (7)                     |
|------|----------------------------------|-------------------------------|--------------------|-------------------------------|---------------------|---------------------|-------------------------|
| Line |                                  | Litility Adjusted             | f Itility Intonius | Adimate d lateria             | to to allow         | Requested           | Commontino              |
|      | Description                      | Utility Adjusted<br>Test Year | Adjustments        | Adjusted Interim<br>Test Year | Interim<br>Increase | Interim<br>Revenues | Supporting<br>Schedules |
| Wate |                                  | 163(164)                      | Aujustinents       | rest rear                     | Increase            | Revenues            | Scriedules              |
| 1    | Water Sales Revenues             | 36,580                        | 0                  | 36,580                        | 17,629              | 54,210              | B-4                     |
| 2    | Other Revenues                   | 225                           | 0                  | 225                           | 17,029              | 225                 | B-4                     |
| 3    | OPERATING REVENUES               | 36,805                        | 0                  | 36,805                        | 17,629              | 54,435              | D-4                     |
| 4    | Operation & Maintenance          | 36,298                        | 0                  | 36,298                        | 260                 | 36,558              | B-5                     |
| 5    | Depreciation, net of CIAC Amort. | 2,633                         | 0                  | 2,633                         |                     | 2,633               | B-13                    |
| 6    | Amortization                     | 0                             | 0                  | . 0                           |                     | . 0                 |                         |
| 7    | Taxes Other Than Income          | 6,610                         | 0                  | 6,610                         | 793                 | 7,403               | B-15                    |
| 8    | Provision for Income Taxes       | (3,305)                       | 0                  | (3,305)                       | 5,673               | 2,369               | C-1                     |
| 9    | OPERATING EXPENSES               | 42,236                        | 0                  | 42,236                        | 6,726               | 48,962              |                         |
| 10   | NET OPERATING INCOME             | (5,431)                       | 0                  | (5,431)                       | 10,903              | 5,472               |                         |
| 11   | RATE BASE                        | 73,878                        | 0                  | 73,878                        |                     | 73,878              | A-1                     |
| 12   | RATE OF RETURN                   | -7.35%                        |                    |                               | :                   | 7.41%               |                         |
| Sewe | er                               |                               |                    |                               |                     |                     |                         |
| 13   | Sewer Sales Revenues             | 60,387                        | 0                  | 60,387                        | 29,542              | 89,929              | B-4                     |
| 14   | Other Revenues                   | 0                             | 0                  | 0                             | 0                   | 0                   | B-4                     |
| 15   | OPERATING REVENUES               | 60,387                        | 0                  | 60,387                        | 29,542              | 89,929              |                         |
| 16   | Operation & Maintenance          | 57,717                        | 0                  | 57,717                        | 436                 | 58,153              | B-6                     |
| 17   | Depreciation, net of CIAC Amort. | 13,130                        | 0                  | 13,130                        |                     | 13,130              | B-14                    |
| 18   | Amortization                     | 0                             | 0                  | 0                             |                     | 0                   |                         |
| 19   | Taxes Other Than Income          | 4,955                         | 0                  | 4,955                         | 1,329               | 6,283               | B-15                    |
| 20   | Provision for Income Taxes       | (5,856)                       | 0                  | (5,856)                       | 9,598               | 3,743               | C-1                     |
| 21   | OPERATING EXPENSES               | 69,946                        | 0                  | 69,946                        | 11,363              | 81,309              |                         |
| 22   | NET OPERATING INCOME             | (9,559)                       | 0                  | (9,559)                       | 18,179              | 8,620               |                         |
| 23   | RATE BASE                        | 113,864                       | 0                  | 113,864                       |                     | 113,864             | A-2                     |
| 24   | RATE OF RETURN                   | -8.40%                        |                    | ·                             | z                   | 7.57%               |                         |

## Schedule of Adjustments to Operating Income - Interim

## Florida Public Service Commission

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

Schedule: Page: G-5 1 of 1

Preparer:

Jack Schreyer

| Line   | (1)   |        | (2)<br>Interim | (3)<br>Interim |
|--------|---|--------|----------------|----------------|
| No.    | Description                                       |        | Water          | Sewer          |
|        | UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS | - 2007 |                |                |
| 1      | NET OPERATING REVENUE                             |        |                |                |
| •      |   |        | 17 620         | 29,542         |
| 2<br>3 | Required Revenue Adjustment                       | =      | 17,629         | 29,042         |
| 4      | TAXES OTHER THAN INCOME TAX                       |        |                |                |
| 5      | RAF on Revenue Adjustment @                       | 4.50%  | 793            | 1,329          |
| 6      | , ,   | _      |                |                |
| 7      | INCOME TAX ADJUSTMENT                             |        |                |                |
| 8      | Rate Year Revenue at Present Rates                |        | 36,805         | 60,387         |
| 9      | Plus Required Revenue Adjustment                  |        | 17,629         | 29,542         |
| 10     | Rate Year Revenue at Proposed Rates               | _      | 54,435         | 89,929         |
| 11     |   |        |                |                |
| 12     | Less Operating Expenses Before Income Taxes       |        | (46,594)       | (77,566)       |
| 13     | Less Interest Expense                             |        | (1,701)        | (2,660)        |
| 14     | Taxable Income                                    |        | 6,140          | 9,702          |
| 15     | Income Tax at Composite Rate of                   | 8.58%  | 2,369          | 3,743          |
| 16     | Less Income Tax at Present Rates                  |        | 3,305          | 5,856          |
| 17     |   |        |                |                |
| 18     | Income Tax Adjustment                             | _      | 5,673          | 9,598          |

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

#### Florida Public Service Commission

Palm Port Docket No. 060368-WS

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

Schedule:

G-6 Page: 1 of 1

Preparer:

Jack Schreyer

|      | (1)                               | (2)          | (3)     | (4)   | (5)      | (6)   | (7)        |
|------|-----------------------------------|--------------|---------|-------|----------|-------|------------|
|      |                                   | Reconciled   |         |       | Weighted |       |            |
| Line |                                   | To Requested |         | Cost  | Cost     |       | Supporting |
| No.  | Class of Capital                  | Rate Base    | Ratio   | Rate  | Rate     | Cost  | Schedules  |
| WAT  |                                   |              |         |       |          |       |            |
| 1    | Long-Term Debt                    | 27,570       | 37.32%  | 6.00% | 2.24%    | 1,654 | 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                      | 41,355       | 55.98%  | 9.12% | 5.11%    | 3,772 | D-2        |
| 5    | Customer Deposits                 | 774          | 1.05%   | 6.00% | 0.06%    | 46    | D-2        |
| 6    | Accumulated Deferred Income Taxes | 4,179        | 5.66%   | 0.00% | 0.00%    | 0     | D-2        |
| 7    | Total                             | 73,878       | 100.00% | =     | 7.41%    | 5,472 |            |
| SEW  | /ER                               |              |         |       |          |       |            |
| 8    | Long-Term Debt                    | 43,564       | 38.26%  | 6.00% | 2.30%    | 2,614 | 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                      | 65,347       | 57.39%  | 9.12% | 5.23%    | 5,960 | D-2        |
| 12   | Customer Deposits                 | 774          | 0.68%   | 6.00% | 0.04%    | 46    | D-2        |
| 13   | Accumulated Deferred Income Taxes | 4,179        | 3.67%   | 0.00% | 0.00%    | 0     | D-2        |
| 14   | Total                             | 113,864      | 100.00% | -     | 7.57%    | 8,620 |            |

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