

ORIGINAL

**Jungle Den
Water and Sewer**

Docket No. 060368-WS

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

Volusia County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

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

Aqua Utilities Florida, Inc.

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Jungle Den
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Adjusted Average Balance	(7) Projected Test Year 2007		(9) Supporting Schedules
	Average Balance Per Books	(3) Adjustments	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance		
1 Utility Plant in Service	0	21,342	21,342	6,965	28,307	7,456	35,763	A-5	
2 Utility Land & Land Rights	0	260	260	0	260	0	260	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	(12,983)	(12,983)	(601)	(13,583)	(274)	(13,857)	A-9	
6 Less: CIAC	0	(10,649)	(10,649)	0	(10,649)	0	(10,649)	A-12	
7 Accumulated Amortization of CIAC	0	6,797	6,797	357	7,154	379	7,533	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	11,893	11,893	(426)	11,467	4,315	15,782	A-17	
12 Total Rate Base	<u>0</u>	<u>16,661</u>	<u>16,661</u>	<u>6,295</u>	<u>22,956</u>	<u>11,876</u>	<u>34,832</u>		

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule: A-2
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments	Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1 Utility Plant in Service	0	361,987	361,987	7,959	369,946	34,190	404,137	A-6	
2 Utility Land & Land Rights	0	119,526	119,526	0	119,526	0	119,526	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	(132,207)	(132,207)	(7,592)	(139,799)	(7,331)	(147,130)	A-10	
6 Less: CIAC	0	(132,868)	(132,868)	(1,197)	(134,065)	0	(134,065)	A-12	
7 Accumulated Amortization of CIAC	0	72,711	72,711	6,551	79,263	6,132	85,395	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	18,529	18,529	(1,129)	17,400	3,899	21,300	A-17	
12 Total Rate Base	0	307,679	307,679	4,593	312,272	36,890	349,162		

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

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [X] Final []

Historical [X] Projected []

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			
2	Additions and retirements	741	3,560	A-5, A-6
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	20,601	358,427	
4	Total Adjustments	21,342	361,987	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	260	119,526	
9	Total Adjustments	260	119,526	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(648)	(7,872)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(12,335)	(124,335)	
20	Total Adjustments	(12,983)	(132,207)	
21				
22	(-)CIAC			A-12
23	New connections	0	(1,075)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(10,649)	(131,793)	
25	Total Adjustments	(10,649)	(132,868)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	338	6,685	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	6,459	66,026	
30		6,797	72,711	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	11,893	18,529	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	16,661	307,679	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	6,965	7,959	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(601)	(7,592)	
15				
16	(-)CIAC			A-12
17	New connections	0	(1,197)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	357	6,551	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(426)	(1,129)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	6,295	4,593	

UPIS Water Note:
 Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:
 Rehabilitate the wastewater treatment plant. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	7,456	34,190	
3				
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 amortization	0	0	
8				
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(274)	(7,331)	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	379	6,132	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	4,315	3,899	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>11,876</u>	<u>36,890</u>	

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

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Jungle Den

Schedule: A-4

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory 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		
45	06/30/04 Amend. Order Balance	20,861	477,953
	2004		
46	Additions	112	408
47	Retirements	0	(284)
48	Adjustments	0	0
49	12/31/04 Balance	20,973	478,077
	2005		
50	Additions	4,915	15,661
51	Retirements	0	(9,429)
52	Adjustments	1,310	1,560
53	12/31/05 Balance	27,198	485,869
	2006		
54	Additions	3,627	31,501
55	Retirements	(1,197)	(6,382)
56	Adjustments	3,301	3,933
57	12/31/06 Balance	32,929	514,921
	2007		
58	Additions	6,500	21,000
59	Retirements	(1,200)	(2,736)
60	Adjustments	1,619	1,928
61	12/31/07 Balance	39,847	535,113

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Jungle Den

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	174	0.00%	0	174	0.00%	0	174	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,565	0.00%	0	1,565	0.00%	0	1,565	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	260	0.00%	0	260	0.00%	0	260	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	11,775	0.00%	0	12,262	0.00%	0	15,244	0.00%	0
28	333.4	Services	1,212	0.00%	0	1,212	0.00%	0	1,212	0.00%	0
29	334.4	Meters & Meter Installations	6,365	0.00%	0	11,162	0.00%	0	12,105	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	250	0.00%	0	1,931	0.00%	0	5,463	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	21,602		0	28,567		0	36,023		0
		Total Land and Land Rights	260		0	260		0	260		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	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	0	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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Jungle Den

Docket No. 060368-W5

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	174	174	174	174	174	174	174	174	174	174	174	174	174	174
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775
28	333.4	Services	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212
29	334.4	Meters & Meter Installations	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	10,902	6,365
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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	122	806	1,018	1,310	250
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	20,973	20,973	20,973	20,973	20,973	20,973	20,973	20,973	20,973	21,095	21,779	21,991	27,198	21,602
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	174	174	174	174	174	174	174	174	174	174	174	174	174	174
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	11,775	11,775	11,775	11,775	11,775	11,775	12,303	12,303	12,303	12,831	12,831	12,831	13,359	12,262
28	333.4	Services	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212
29	334.4	Meters & Meter Installations	10,902	10,902	10,902	10,902	10,902	10,902	11,184	11,184	11,184	11,466	11,466	11,466	11,748	11,162
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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	1,310	1,310	1,310	1,423	1,423	1,888	1,971	1,971	1,971	1,971	1,971	1,971	4,611	1,931
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	27,198	27,198	27,198	27,311	27,311	27,776	28,669	28,669	28,669	29,479	29,479	29,479	32,929	28,567
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	174	174	174	174	174	174	174	174	174	174	174	174	174	174
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	13,359	13,359	13,359	14,473	14,473	14,473	15,587	15,587	15,587	16,701	16,701	16,701	17,815	15,244
28	333.4	Services	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212
29	334.4	Meters & Meter Installations	11,748	11,748	11,748	11,959	11,959	11,959	12,170	12,170	12,170	12,381	12,381	12,381	12,592	12,105
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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	4,611	4,702	4,823	5,053	5,238	5,385	5,530	5,643	5,743	5,923	6,020	6,112	6,229	5,463
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	32,929	33,020	33,141	34,696	34,881	35,028	36,498	36,611	36,711	38,216	38,313	38,405	39,847	36,023
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Jungle Den

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted		Adjusted	Adjusted		Adjusted	Adjusted		
			Balance	Non-Used & Useful %		Balance	Non-Used & Useful %		Balance	Non-Used & Useful %	
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	
3	352.1	Franchises	206	0.00%	0	206	0.00%	0	206	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	118,526	0.00%	0	118,526	0.00%	0	118,526	0.00%	
7	354.2	Structures & Improvements	4,575	0.00%	0	4,962	0.00%	0	9,512	0.00%	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
9	360.2	Collection Sewers - Force	68,672	0.00%	0	70,703	0.00%	0	81,130	0.00%	
10	361.2	Collection Sewers - Gravity	141,806	0.00%	0	141,806	0.00%	0	141,806	0.00%	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	
14	365.2	Flow Measuring Installations	556	0.00%	0	903	0.00%	0	903	0.00%	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
20	370.3	Receiving Wells	33,930	0.00%	0	33,930	0.00%	0	33,930	0.00%	
21	371.3	Pumping Equipment	9,287	0.00%	0	9,985	0.00%	0	9,749	0.00%	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	423	0.00%	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
27	380.4	Treatment & Disposal Equipment	76,533	0.00%	0	77,882	0.00%	0	92,701	0.00%	
28	381.4	Plant Sewers	21,741	0.00%	0	21,741	0.00%	0	21,741	0.00%	
29	382.4	Outfall Sewer Lines	1,336	0.00%	0	2,481	0.00%	0	2,481	0.00%	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
54	390.71	Computer Equipment	298	0.00%	0	2,300	0.00%	0	6,508	0.00%	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
60	396.7	Communication Equipment	3,047	0.00%	0	3,047	0.00%	0	3,047	0.00%	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	
63		TOTAL	481,513		0	489,472		0	523,663		
64		Total Land and Land Rights	119,526		0	119,526		0	119,526		

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
 Jungle Den
 Docket No. 0603668-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-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.

Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	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	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 Plant in Service By Primary Account

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

Florida Public Service Commission

Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin
 Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	69,357	69,357	69,357	68,672
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	903	903	903	903	903	903	903	903	556
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	8,251	8,251	8,251	8,251	8,251	8,842	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,287
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	76,528	76,528	76,528	76,528	76,528	75,759	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,533
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	2,481	2,481	2,481	2,481	2,481	2,481	2,481	1,336
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	146	960	1,213	1,560	298
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	478,077	478,077	478,077	478,077	478,077	478,002	483,419	483,419	483,419	483,565	485,269	485,522	485,869	481,513
64		Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526

Schedule of Sewer Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	9,607
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	69,357	69,357	69,357	69,357	69,357	69,357	70,815	70,815	70,815	72,273	72,273	72,273	73,731	70,703
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	903	903	903	903	903	903	903	903	903	903	903	903	903	903
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,749	9,749	9,749	9,749	9,985
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	92,701	77,882
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	1,560	1,560	1,560	1,696	1,696	2,249	2,349	2,349	2,349	2,349	2,349	2,349	5,493	2,300
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	485,869	485,869	485,869	486,005	486,005	486,558	488,116	488,116	488,116	489,233	489,233	489,233	514,921	489,472
64		Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526
7	354.2	Structures & Improvements	9,607	9,607	9,607	9,551	9,551	9,551	9,495	9,495	9,495	9,439	9,439	9,439	9,383	9,512
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	73,731	73,731	73,731	78,103	78,103	78,103	82,475	82,475	82,475	86,847	86,847	86,847	91,219	81,130
10	361.2	Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	903	903	903	903	903	903	903	903	903	903	903	903	903	903
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
21	371.3	Pumping Equipment	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	250	250	250	500	500	500	750	750	750	1,000	423
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701
28	381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29	382.4	Uffall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	5,493	5,602	5,746	6,020	6,240	6,415	6,588	6,722	6,841	7,056	7,171	7,281	7,421	6,508
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	514,921	515,030	515,174	520,014	520,234	520,409	525,148	525,282	525,401	530,182	530,297	530,407	535,113	523,663
64		Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

Schedule: A-7
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-8
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-8
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory 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		
45	06/30/04 Amend. Order Balance	12,335	124,335
2004			
46	Additions	319	6,397
47	Retirements	0	(284)
48	Adjustments	0	0
49	12/31/04 Balance	12,654	130,448
2005			
50	Additions	661	12,868
51	Retirements	0	(9,429)
52	Adjustments	45	54
53	12/31/05 Balance	13,360	133,941
2006			
54	Additions	921	12,836
55	Retirements	(1,197)	(6,382)
56	Adjustments	330	394
57	12/31/06 Balance	13,414	140,789
2007			
58	Additions	1,044	14,045
59	Retirements	(1,200)	(2,736)
60	Adjustments	922	1,099
61	12/31/07 Balance	14,181	153,196

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

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

Florida Public Service Commission
 Schedule: A-9
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	42	0.00%	0	47	0.00%	0	51	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,052	0.00%	0	1,096	0.00%	0	1,141	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	7,692	0.00%	0	7,792	0.00%	0	7,502	0.00%	0
28	333.4	Services	747	0.00%	0	778	0.00%	0	808	0.00%	0
29	334.4	Meters & Meter Installations	3,443	0.00%	0	3,686	0.00%	0	3,539	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	7	0.00%	0	184	0.00%	0	816	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>12,983</u>		<u>0</u>	<u>13,583</u>		<u>0</u>	<u>13,857</u>		<u>0</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	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	0	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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Jungle Den

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	40	41	41	41	42	42	42	43	43	43	44	44	45	42
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,029	1,033	1,037	1,041	1,044	1,048	1,052	1,055	1,059	1,063	1,067	1,070	1,074	1,052
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	7,561	7,583	7,604	7,626	7,648	7,670	7,692	7,713	7,735	7,757	7,779	7,801	7,822	7,692
28	333.4	Services	732	735	737	740	742	745	747	750	752	755	757	760	762	747
29	334.4	Meters & Meter Installations	3,292	3,317	3,342	3,367	3,391	3,416	3,441	3,466	3,491	3,516	3,541	3,566	3,612	3,443
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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	2	13	27	45	7
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	12,654	12,708	12,761	12,814	12,868	12,921	12,974	13,028	13,081	13,136	13,201	13,268	13,360	12,983
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Schedule: A-9

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer: Robert M. Griffin

Historical [] Projected [X]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	45	45	45	46	46	46	47	47	47	48	48	49	49	47
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,074	1,078	1,082	1,085	1,089	1,093	1,096	1,100	1,104	1,108	1,111	1,115	1,119	1,096
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	7,822	7,844	7,866	7,888	7,910	7,933	7,775	7,799	7,823	7,667	7,692	7,717	7,562	7,792
28	333.4	Services	762	765	768	770	773	775	778	780	783	785	788	790	793	778
29	334.4	Meters & Meter Installations	3,612	3,657	3,702	3,748	3,793	3,839	3,667	3,714	3,760	3,590	3,638	3,686	3,517	3,686
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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	45	63	82	101	121	147	175	202	229	257	284	312	376	184
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	13,360	13,452	13,544	13,638	13,732	13,833	13,538	13,642	13,747	13,455	13,561	13,668	13,414	13,583
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
 Jungle Den
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	49	49	50	50	50	51	51	51	52	52	53	53	53	51
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,119	1,123	1,126	1,130	1,134	1,137	1,141	1,145	1,149	1,152	1,156	1,160	1,164	1,141
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	7,562	7,587	7,613	7,505	7,533	7,561	7,456	7,486	7,516	7,412	7,445	7,477	7,376	7,502
28	333.4	Services	793	795	798	800	803	805	808	810	813	815	818	821	823	808
29	334.4	Meters & Meter Installations	3,517	3,566	3,615	3,500	3,550	3,600	3,487	3,538	3,588	3,476	3,527	3,579	3,467	3,539
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		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	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	376	441	508	578	651	726	803	881	961	1,043	1,127	1,211	1,298	816
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	13,414	13,561	13,710	13,564	13,721	13,881	13,745	13,911	14,078	13,951	14,125	14,301	14,181	13,857
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Schedule: A-10

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	70	0.00%	0	75	0.00%	0	80	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	2,335	0.00%	0	2,366	0.00%	0	1,149	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	34,308	0.00%	0	34,976	0.00%	0	35,986	0.00%	0
10	361.2	Collection Sewers - Gravity	38,725	0.00%	0	41,874	0.00%	0	45,025	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	5	0.00%	0	28	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	19,675	0.00%	0	21,387	0.00%	0	22,566	0.00%	0
21	371.3	Pumping Equipment	(23,675)	0.00%	0	(25,225)	0.00%	0	(24,915)	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	5	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	49,177	0.00%	0	51,825	0.00%	0	52,955	0.00%	0
28	381.4	Plant Sewers	10,670	0.00%	0	11,291	0.00%	0	11,913	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	19	0.00%	0	96	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	8	0.00%	0	219	0.00%	0	972	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	914	0.00%	0	984	0.00%	0	1,269	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	132,207		0	139,799		0	147,130		0
64		Total Land and Land Rights	0		0	0		0	0		0

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account

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

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

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

Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	369.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	369.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	369.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	360.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	362.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	369.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	360.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	361.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	369.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	369.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Jungle Den

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	68	68	68	69	69	70	70	71	71	71	72	72	73	70
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,264	2,276	2,287	2,299	2,311	2,323	2,335	2,347	2,359	2,371	2,383	2,395	2,407	2,335
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	33,602	33,792	33,982	34,172	34,362	34,552	34,742	34,932	35,122	35,312	33,617	33,810	34,002	34,308
10	361.2	Collection Sewers - Gravity	37,151	37,413	37,676	37,938	38,200	38,463	38,725	38,987	39,250	39,512	39,774	40,037	40,299	38,725
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	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	18,731	18,888	19,046	19,203	19,360	19,517	19,675	19,832	19,989	20,146	20,303	20,461	20,618	19,675
21	371.3	Pumping Equipment	(21,351)	(21,313)	(21,274)	(21,236)	(21,198)	(22,626)	(25,679)	(25,633)	(25,586)	(25,539)	(25,492)	(25,446)	(25,399)	(23,675)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	48,710	49,065	49,420	49,774	50,129	49,711	47,862	48,217	48,572	48,927	49,282	49,638	49,993	49,177
28	381.4	Plant Sewers	10,359	10,411	10,463	10,514	10,566	10,618	10,670	10,722	10,773	10,825	10,877	10,929	10,981	10,670
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	2	15	32	54	8
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	914	914	914	914	914	914	914	914	914	914	914	914	914	914
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	130,448	131,514	132,581	133,648	134,714	133,542	129,313	130,389	131,465	132,542	131,747	132,842	133,941	132,207
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	73	73	74	74	74	75	75	76	76	77	77	77	78	75
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,407	2,419	2,431	2,443	2,455	2,466	2,478	2,490	2,502	2,514	2,526	2,538	1,095	2,366
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	34,002	34,195	34,387	34,580	34,772	34,965	34,952	35,149	35,345	35,337	35,537	35,738	35,733	34,976
10	361.2	Collection Sewers - Gravity	40,299	40,561	40,824	41,086	41,349	41,611	41,874	42,136	42,399	42,662	42,924	43,187	43,449	41,874
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	2	4	6	8	10	12	14	16	5
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	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	20,618	20,775	20,932	21,089	21,247	21,341	21,435	21,529	21,624	21,718	21,812	21,906	22,001	21,387
21	371.3	Pumping Equipment	(25,399)	(25,352)	(25,305)	(25,259)	(25,212)	(25,165)	(25,118)	(25,072)	(25,025)	(25,321)	(25,276)	(25,231)	(25,185)	(25,225)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	49,993	50,348	50,703	51,058	51,413	51,768	52,123	52,478	52,833	53,187	53,542	53,897	50,380	51,825
28	381.4	Plant Sewers	10,981	11,033	11,084	11,136	11,188	11,240	11,291	11,343	11,395	11,447	11,499	11,550	11,602	11,291
29	382.4	Outfall Sewer Lines	0	0	0	0	0	7	14	21	28	34	41	48	55	19
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	54	76	97	121	144	176	208	241	273	306	339	371	448	219
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	914	914	914	914	914	939	965	990	1,016	1,041	1,066	1,092	1,117	984
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	133,941	135,041	136,141	137,242	138,344	139,424	140,301	141,387	142,473	143,012	144,100	145,188	140,789	139,799
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	78	78	79	79	80	80	80	81	81	82	82	83	83	80
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	1,095	1,120	1,145	1,114	1,139	1,164	1,132	1,157	1,182	1,150	1,175	1,200	1,168	1,149
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	35,733	35,938	36,143	35,731	35,948	36,165	35,766	35,995	36,223	35,836	36,077	36,318	35,944	35,986
10	361.2	Collection Sewers - Gravity	43,449	43,712	43,975	44,237	44,500	44,762	45,025	45,288	45,550	45,813	46,075	46,338	46,601	45,025
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	16	18	20	22	24	26	28	30	32	34	36	38	40	28
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	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	22,001	22,095	22,189	22,283	22,378	22,472	22,566	22,660	22,755	22,849	22,943	23,037	23,132	22,566
21	371.3	Pumping Equipment	(25,185)	(25,140)	(25,095)	(25,050)	(25,005)	(24,960)	(24,915)	(24,869)	(24,824)	(24,779)	(24,734)	(24,689)	(24,644)	(24,915)
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	1	1	2	3	5	6	8	10	12	14	5
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	50,380	50,810	51,239	51,668	52,097	52,526	52,955	53,385	53,814	54,243	54,672	55,101	55,530	52,955
28	381.4	Plant Sewers	11,602	11,654	11,706	11,757	11,809	11,861	11,913	11,964	12,016	12,068	12,120	12,171	12,223	11,913
29	382.4	Outfall Sewer Lines	55	62	69	76	83	90	96	103	110	117	124	131	138	96
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	448	525	605	689	775	865	956	1,049	1,144	1,242	1,342	1,443	1,546	972
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	1,117	1,143	1,168	1,193	1,219	1,244	1,269	1,295	1,320	1,346	1,371	1,396	1,422	1,269
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	140,789	142,014	143,241	143,800	145,047	146,296	146,876	148,142	149,409	150,009	151,293	152,580	153,196	147,130
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-11
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory 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	Additions		
15	Adjustments		
16	12/31/97 Balance	_____	_____
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance	_____	_____
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance	_____	_____

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

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-11
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	10,649	131,793
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	10,649	131,793
	2005		
38	Additions	0	2,272
39	Adjustments	0	0
40	12/31/05 Balance	10,649	134,065
	2006		
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	10,649	134,065
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	10,649	134,065

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

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
Jungle Den
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission
 Schedule: A-12
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	Description	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		(2) Adjusted Balance	(3) Non-Used %	(4) Useful Amount	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	10,005	0.00%	0	10,005	0.00%	0	10,005	0.00%	0
2	Meter Fees	493	0.00%	0	493	0.00%	0	493	0.00%	0
3	Main Extension Charge	150	0.00%	0	150	0.00%	0	150	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	10,649		0	10,649		0	10,649		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	10,649		0	10,649		0	10,649		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	131,813	0.00%	0	132,413	0.00%	0	132,413	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	704	0.00%	0	1,001	0.00%	0	1,001	0.00%	0
16	Service Installation Fees	350	0.00%	0	650	0.00%	0	650	0.00%	0
17	Total Cash CIAC	132,868		0	134,065		0	134,065		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	132,868		0	134,065		0	134,065		0

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	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	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	0	0	0	0	0	0	0	0	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:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	131,113	131,113	131,113	131,113	131,113	131,113	132,413	132,413	132,413	132,413	132,413	132,413	132,413	131,813
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	679	679	679	679	679	679	679	679	679	679	679	679	1,001	704
16	Service Installation Fees	0	0	0	0	0	0	650	650	650	650	650	650	650	350
17	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065

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

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory 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	Additions		
15	Adjustments		
16	12/31/97 Balance		
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance		
	1999		
20	Additions		
21	Adjustments		
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

Jungle Den
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	6,459	66,026
	2004		
35	Additions	169	3,337
36	Adjustments	0	0
37	12/31/04 Balance	6,628	69,363
	2005		
38	Additions	338	6,713
39	Adjustments	0	0
40	12/31/05 Balance	6,966	76,076
	2006		
41	Additions	378	6,255
42	Adjustments	0	0
43	12/31/06 Balance	7,344	82,330
	2007		
44	Additions	378	6,128
45	Adjustments	0	0
46	12/31/07 Balance	7,722	88,459

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Jungle Den

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-14

Page: 1 of 5

Preparer: Robert M. Griffin

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Adjusted	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash										
1	Water Treatment Equipment	6,363	0.00%	0	6,692	0.00%	0	7,042	0.00%	0
2	Meter Fees	410	0.00%	0	434	0.00%	0	459	0.00%	0
3	Main Extension Charge	24	0.00%	0	28	0.00%	0	32	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	6,797		0	7,154		0	7,533		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	6,797		0	7,154		0	7,533		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	72,696	0.00%	0	79,224	0.00%	0	85,318	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	15	0.00%	0	34	0.00%	0	57	0.00%	0
16	Service Installation Fees	0	0.00%	0	4	0.00%	0	20	0.00%	0
17	Total Cash	72,711		0	79,263		0	85,395		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	72,711		0	79,263		0	85,395		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	6,208	6,234	6,260	6,286	6,311	6,337	6,363	6,389	6,415	6,441	6,466	6,492	6,518	6,363
2	Meter Fees	397	399	401	404	406	408	410	412	414	416	418	420	422	410
3	Main Extension Charge	23	23	23	24	24	24	24	25	25	25	25	26	26	24
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	6,628	6,656	6,684	6,713	6,741	6,769	6,797	6,825	6,853	6,882	6,910	6,938	6,966	6,797
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	6,628	6,656	6,684	6,713	6,741	6,769	6,797	6,825	6,853	6,882	6,910	6,938	6,966	6,797
SEWER															
Cash															
13	Treatment & Disposal Equipment	69,355	69,910	70,465	71,020	71,575	72,130	72,690	73,250	73,811	74,371	74,931	75,492	76,052	72,696
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	8	9	10	11	13	14	15	16	18	19	20	21	23	15
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	69,363	69,919	70,475	71,031	71,587	72,143	72,705	73,267	73,828	74,390	74,952	75,513	76,076	72,711
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	69,363	69,919	70,475	71,031	71,587	72,143	72,705	73,267	73,828	74,390	74,952	75,513	76,076	72,711

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	6,518	6,547	6,576	6,605	6,634	6,663	6,692	6,721	6,751	6,780	6,809	6,838	6,868	6,692
2	Meter Fees	422	424	426	428	430	432	434	436	438	441	443	445	447	434
3	Main Extension Charge	26	26	27	27	27	27	28	28	28	29	29	29	29	28
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	6,966	6,997	7,028	7,060	7,091	7,122	7,154	7,186	7,217	7,249	7,281	7,312	7,344	7,154
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	6,966	6,997	7,028	7,060	7,091	7,122	7,154	7,186	7,217	7,249	7,281	7,312	7,344	7,154
SEWER															
Cash															
13	Treatment & Disposal Equipment	76,052	76,604	77,156	77,708	78,259	78,761	79,263	79,765	80,267	80,768	81,270	81,772	82,274	79,224
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23	25	27	29	31	32	34	36	38	40	42	44	45	34
16	Service Installation Fees	0	0	0	0	0	1	3	4	6	7	9	10	11	4
17	Total Cash	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263
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	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263

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

Florida Public Service Commission

Schedule: A-14
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	6,868	6,897	6,926	6,955	6,984	7,013	7,042	7,071	7,101	7,130	7,159	7,188	7,217	7,042
2	Meter Fees	447	449	451	453	455	457	459	461	463	465	467	469	471	459
3	Main Extension Charge	29	30	30	31	31	31	32	32	32	33	33	33	34	32
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	7,344	7,375	7,407	7,438	7,470	7,501	7,533	7,564	7,596	7,627	7,659	7,690	7,722	7,533
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	7,344	7,375	7,407	7,438	7,470	7,501	7,533	7,564	7,596	7,627	7,659	7,690	7,722	7,533
SEWER															
Cash															
13	Treatment & Disposal Equipment	82,274	82,781	83,288	83,796	84,303	84,811	85,318	85,825	86,333	86,840	87,348	87,855	88,362	85,318
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	45	47	49	51	53	55	57	58	60	62	64	66	68	57
16	Service Installation Fees	11	13	14	16	17	19	20	21	23	24	26	27	29	20
17	Total Cash	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395
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	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
 Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	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

Jungle Den
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)
Line No.	Water Year End Balance	Sewer Year End Balance
Description		

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

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

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.310%	0.310%	0.310%
15	Assets Allocated - Water (line 7 x line 14)	6,722	6,696	8,463
16	Liabilities Allocated - Water (line 12 x line 14)	2,009	4,202	4,739
17	Allocation Percentage - Sewer	0.370%	0.370%	0.370%
18	Assets Allocated - Sewer (line 7 x line 17)	8,008	7,976	10,082
19	Liabilities Allocated - Sewer (line 12 x line 17)	2,393	5,005	5,646
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	937	3,042	6,752
21	Sewer	1,116	3,624	8,044
Other Regulatory Assets				
22	Water	6,243	5,931	5,307
23	Sewer	6,492	6,167	5,518
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	5,306	4,638	3,302
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>11,893</u>	<u>11,467</u>	<u>15,782</u>
27	Sewer (Lines 18-19+21+23+25)	<u>18,529</u>	<u>17,400</u>	<u>21,300</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,365,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

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

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital													3,396,411	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
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)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Jungle Den
 Docket No. 060368-W5
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Jungle Den
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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

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

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







Jungle Den
NET OPERATING INCOME

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	18,241	71	18,312	421	18,733	0	18,733	51,436	70,169	B-4
2	Operation & Maintenance	37,903	988	38,891	2,585	41,475	17,375	58,850	760	59,610	B-5
3	Depreciation, net of CIAC Amort., U&U	0	368	368	505	873	715	1,588	0	1,588	B-13
4	Amortization	0	0	0	624	624	0	624	0	624	B-3
5	Taxes Other Than Income	1,554	0	1,554	269	1,822	853	2,675	2,315	4,990	B-15
6	Provision for Income Taxes	(8,184)	(532)	(8,716)	(1,465)	(10,182)	(7,372)	(17,553)	18,586	1,032	C-1
7	OPERATING EXPENSES	31,273	824	32,096	2,517	34,614	11,571	46,185	21,660	67,845	
8	NET OPERATING INCOME	(13,032)	(753)	(13,784)	(2,097)	(15,881)	(11,571)	(27,452)	29,776	2,324	
9	RATE BASE	0	16,661	16,661	6,295	22,956	11,876	34,832		34,832	A-1
10	RATE OF RETURN	-		-82.74%						6.67%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule: B-2
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	43,424	(187)	43,237	520	43,757	0	43,757	76,492	120,249	B-4
2	Operation & Maintenance	48,524	1,464	49,988	(3,322)	46,667	8,484	55,150	1,130	56,280	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	6,209	6,209	765	6,975	2,041	9,015	0	9,015	B-14
4	Amortization	0	0	0	649	649	0	649	0	649	B-3
5	Taxes Other Than Income	10,032	0	10,032	(1,441)	8,590	470	9,061	3,442	12,503	B-15
6	Provision for Income Taxes	(6,192)	(2,007)	(8,199)	(663)	(8,861)	(4,576)	(13,437)	26,403	12,966	C-1
7	OPERATING EXPENSES	52,363	5,667	58,031	(4,011)	54,020	6,418	60,438	30,975	91,413	
8	NET OPERATING INCOME	(8,939)	(5,854)	(14,793)	4,531	(10,263)	(6,418)	(16,681)	45,517	28,836	
9	RATE BASE	0	307,679	307,679	4,593	312,272	36,890	349,162		349,162	A-2
10	RATE OF RETURN	-		-4.81%						8.26%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jungle Den
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

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

Historical [X] Projected []

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	71	(187)	
3	TOTAL	71	(187)	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	0	285	
7	Contractual Services - Legal	147	175	
8	Contractual Services - Other	0	0	
9	Transportation Expenses	101	120	
10	Bad Debt Expense	532	635	
11	Miscellaneous Expense	209	249	
12	TOTAL	988	1,464	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	706	12,922	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(338)	(6,713)	
17	TOTAL	368	6,209	
18				
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	0	0	
27	TOTAL	0	0	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(532)	(2,007)	C-1
31	TOTAL	(532)	(2,007)	
32				
33	TOTAL INCOME ADJUSTMENTS	894	5,480	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	421	520	
3	TOTAL	421	520	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	3,831	(3,950)	
7	Salaries & Wages - Officers, Exec.	2	(23)	
8	Employee Pensions & Benefits	880	(559)	
9	Purchased Water / Sewer Treatment	249	(69)	
10	Sludge Removal Expense	0	1,944	
11	Purchased Power	(1,559)	1,304	
12	Fuel for Purchased Power	1	1,074	
13	Chemicals	(52)	(1,094)	
14	Materials & Supplies	314	504	
15	Contractual Services - Engineering	231	108	
16	Contractual Services - Accounting	(412)	(703)	
17	Contractual Services - Legal	968	533	
18	Contractual Services - Mgmt. Fees	(1,494)	(2,506)	
19	Contractual Services - Testing	56	(252)	
20	Contractual Services - Other	(2,447)	(1,932)	
21	Rental of Building/Real Prop.	16	(76)	
22	Rental of Equipment	1	239	
23	Transportation Expenses	(897)	(1,460)	
24	Insurance - Vehicle	(52)	(56)	
25	Insurance - General Liability	99	94	
26	Insurance - Workman's Comp.	(68)	(92)	
27	Insurance - Other	(33)	(70)	
28	Advertising Expense	1	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(514)	(203)	
32	Miscellaneous Expense	3,352	3,425	
33	Non-recurring 2005 Bonus True-up	38	45	
34	Purchased Power Rate Increase Pass Through	72	450	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	3	3	
36	TOTAL	2,585	(3,322)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	545	307	
40	CIAC amortization adjusted for additional contributions	(40)	458	
41	TOTAL	505	765	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 5

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	624	649	
45	-	0	0	
46	TOTAL	624	649	
47				
48	E. TAXES OTHER THAN INCOME TAX			
49	1. RAF on revenue from customer growth and rate index	19	23	B-15
50	2. Payroll tax adjustment	320	(325)	
51	3. Property taxes associated with plant additions	(71)	(1,139)	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	269	(1,441)	
54				
55	F. INCOME TAXES			
56	1. Income tax impact of the adjustments to per book income	(1,465)	(663)	C-1
57	TOTAL	(1,465)	(663)	
58				
59	TOTAL INCOME ADJUSTMENTS	2,938	(3,492)	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	0	0	
3	TOTAL	0	0	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	9,936	(391)	
7	Salaries & Wages - Officers, Exec.	(56)	(93)	
8	Employee Pensions & Benefits	561	755	
9	Purchased Water / Sewer Treatment	1,688	131	
	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer			
10	Sludge Removal Expense	0	1,587	
	Adj. to '07plan, alloc'd by ERCs, increase 19.286%			
11	Purchased Power	243	161	
	Adj. to '07plan, alloc'd by ERCs, increase 14.219%			
12	Fuel for Purchased Power	3	225	
	Adj. to '07plan, alloc'd by ERCs, increase 14.219%			
13	Chemicals	39	110	
	Adj. to '07plan, alloc'd by ERCs, increase 8.271%			
14	Materials & Supplies	75	193	
	Adj. to '07plan, alloc'd by ERCs, increase 17.589%			
15	Contractual Services - Engineering	12	35	
	Adj. to '07plan, alloc'd by ERCs, increase 0.757%			
16	Contractual Services - Accounting	59	13	
	Adj. to '07plan, alloc'd by ERCs, increase 0.757%			
17	Contractual Services - Legal	9	153	
	Adj. to '07plan, alloc'd by ERCs, increase 0.757%			
18	Contractual Services - Mgmt. Fees	375	289	
	Adj. to '07plan, alloc'd by ERCs, increase 13.351%			
19	Contractual Services - Testing	55	28	
	Adj. to '07plan, alloc'd by ERCs, increase 0.757%			
20	Contractual Services - Other	170	75	
	Adj. to '07plan, alloc'd by ERCs, increase 0.757%			
21	Rental of Building/Real Prop.	32	12	
	Adj. to '07plan, alloc'd by ERCs, increase 1.755%			
22	Rental of Equipment	2	63	
	Adj. to '07plan, alloc'd by ERCs, increase 1.755%			
23	Transportation Expenses	211	148	
	Adj. to '07plan, alloc'd by ERCs, increase 29.843%			
24	Insurance - Vehicle	15	7	
	Adj. to '07plan, alloc'd by ERCs, increase 7.195%			
25	Insurance - General Liability	30	27	
	Adj. to '07plan, alloc'd by ERCs, increase 7.195%			
26	Insurance - Workman's Comp.	0	5	
	Adj. to '07plan, alloc'd by ERCs, increase 7.195%			
27	Insurance - Other	17	1	
	Adj. to '07plan, alloc'd by ERCs, increase 7.195%			
28	Advertising Expense	2	0	
	Adj. to '07plan, allocated by ERCs.			
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
	See MFR Schedule B-12			
30	Reg. Comm. Exp. - Rate Case Other	0	0	
	None			
31	Bad Debt Expense	(93)	(100)	
	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.			
32	Miscellaneous Expense	906	993	
	Adj. to '07plan, alloc'd by ERCs, increase 2.571%			
33	Non-recurring 2005 Bonus True-up	39	46	
34	Purchased Power Rate Increase Pass Through	74	463	
35	Contractual Services - Other	927	1,106	
	Customer Call Center conversion			
36	Reg. Comm. Exp. - Rate Case Amort.	2,130	2,543	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(83)	(99)	
38	TOTAL	17,375	8,484	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	715	1,914	
42	CIAC amortization adjusted for additional contributions	(0)	127	
43	TOTAL	715	2,041	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	0	0	
52	2. Payroll tax adjustment	821	(36)	
53	3. Property taxes associated with plant additions	31	507	
54	4. Property Tax adjustment for Future Use plant	0	0	
55	TOTAL	853	470	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(7,372)	(4,576)	C-1
59	TOTAL	(7,372)	(4,576)	
60				
61	TOTAL INCOME ADJUSTMENTS	11,571	6,419	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	51,436	76,492	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	760	1,130	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% 2,315	3,442	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	18,733	43,757	
12	Plus Required Revenue Adjustment	51,436	76,492	
13	Rate Year Revenue at Proposed Rates	70,169	120,249	
14				
15	Less Operating Expenses Before Income Taxes	(66,812)	(78,447)	
16	Less Interest Expense	(682)	(8,193)	
17	Taxable Income	2,675	33,609	
18	Income Tax at Composite Rate of	38.58% 1,032	12,965	
19	Less Income Tax at Present Rates	17,553	13,437	
20				
21	Income Tax Adjustment	18,585	26,402	

Test Year Operating Revenues

Florida Public Service Commission

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

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

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 7,014
3	461.1	Metered - Residential 17,601	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 425	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 35,713
9	462.2	Private Fire Protection	522.2	Measured - Commercial 510
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	TOTAL WATER SALES 18,027		TOTAL SEWER SALES 43,237	
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 285	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 285		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 18,312		TOTAL SEWER OPERATING REVENUES 43,237	

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

Florida Public Service Commission

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

Schedule: B-5
 Page: 1 of 4
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	3,279	0	3,279	7,110	3,831	38	7,147	17,083	9,936	39	17,122
2	603 Salaries & Wages - Officers, Exec.	235	0	235	236	2	0	236	181	(56)	0	181
3	604 Employee Pensions & Benefits	919	0	919	1,799	880	0	1,799	2,360	561	0	2,360
4	610 Purchased Water	16,180	0	16,180	16,429	249	0	16,429	18,118	1,688	0	18,118
5	615 Purchased Power	3,571	0	3,571	2,011	(1,559)	72	2,083	2,326	243	74	2,400
6	616 Fuel for Purchased Power	13	0	13	14	1	0	14	17	3	0	17
7	618 Chemicals	300	0	300	249	(52)	0	249	288	39	0	288
8	620 Materials & Supplies	100	0	100	414	314	0	414	490	75	0	490
9	631 Contractual Services - Engineering	292	0	292	524	231	0	524	536	12	0	536
10	632 Contractual Services - Accounting	1,103	0	1,103	691	(412)	0	691	750	59	0	750
11	633 Contractual Services - Legal	2	147	148	1,116	968	0	1,116	1,125	9	0	1,125
12	634 Contractual Services - Mgmt. Fees	3,838	0	3,838	2,343	(1,494)	0	2,343	2,718	375	0	2,718
13	635 Contractual Services - Testing	959	0	959	1,015	56	0	1,015	1,070	55	0	1,070
14	636 Contractual Services - Other	3,620	0	3,620	1,173	(2,447)	0	1,173	1,343	170	927	2,269
15	641 Rental of Building/Real Prop.	137	0	137	153	16	0	153	185	32	0	185
16	642 Rental of Equipment	10	0	10	11	1	0	11	13	2	0	13
17	650 Transportation Expenses	1,630	101	1,731	834	(897)	0	834	1,045	211	0	1,045
18	656 Insurance - Vehicle	111	0	111	59	(52)	0	59	73	15	0	73
19	657 Insurance - General Liability	217	0	217	316	99	0	316	346	30	0	346
20	658 Insurance - Workman's Comp.	110	0	110	42	(68)	0	42	42	0	0	42
21	659 Insurance - Other	156	0	156	123	(33)	0	123	140	17	0	140
22	660 Advertising Expense	7	0	7	8	1	0	8	9	2	0	9
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	2,130	2,130
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	286	532	817	304	(514)	0	304	211	(93)	0	211
26	675 Miscellaneous Expense	829	209	1,038	4,389	3,352	3	4,392	5,298	906	(83)	5,215
27	TOTAL WATER O & M EXPENSES	37,903	988	38,891	41,363	2,472	113	41,475	55,764	14,289	3,086	58,850

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total Per Books Annual	
1	601 Salaries & Wages - Employees	157	88	542	193	183	246	400	46	440	236	311	436	3,279	
2	603 Salaries & Wages - Officers, Exec.	0	18	47	29	28	36	30	18	39	25	29	(63)	235	
3	604 Employee Pensions & Benefits	69	84	150	110	115	89	75	52	98	(10)	82	4	919	
4	610 Purchased Water	1,334	0	3,146	170	1,455	1,319	1,312	1,278	1,318	1,229	1,152	2,467	16,180	
5	615 Purchased Power	55	296	139	(140)	337	386	399	416	418	457	429	379	3,571	
6	616 Fuel for Purchased Power	0	0	3	1	1	2	1	0	2	1	1	1	13	
7	618 Chemicals	112	0	28	10	9	17	12	0	20	66	10	15	300	
8	620 Materials & Supplies	0	0	22	8	7	13	9	0	15	6	8	12	100	
9	631 Contractual Services - Engineering	0	0	4	2	1	3	2	0	71	69	70	70	292	
10	632 Contractual Services - Accounting	0	18	68	37	35	295	210	60	147	61	79	94	1,103	
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	180	462	314	346	375	329	306	328	335	436	426	3,838	
13	635 Contractual Services - Testing	45	45	92	62	61	29	109	45	78	237	86	70	959	
14	636 Contractual Services - Other	41	41	215	599	98	(98)	89	9	126	49	68	2,383	3,620	
15	641 Rental of Building/Real Prop.	0	0	30	11	10	18	12	0	21	8	11	16	137	
16	642 Rental of Equipment	0	0	2	1	1	1	1	0	2	1	1	1	10	
17	650 Transportation Expenses	0	86	193	129	134	153	166	111	204	155	175	123	1,630	
18	656 Insurance - Vehicle	0	7	14	10	9	11	10	7	12	9	10	11	111	
19	657 Insurance - General Liability	0	14	28	19	19	22	20	14	24	18	19	21	217	
20	658 Insurance - Workman's Comp.	0	10	10	10	10	10	10	10	10	10	10	10	110	
21	659 Insurance - Other	0	10	20	14	13	16	14	10	17	13	14	15	156	
22	660 Advertising Expense	0	0	2	1	1	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 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	252	0	7	3	2	5	3	0	5	2	3	4	286	
26	675 Miscellaneous Expense	0	117	87	32	29	53	36	0	61	194	153	67	829	
27	TOTAL WATER O & M EXPENSES	2,065	1,014	5,311	1,624	2,904	3,005	3,250	2,382	3,458	3,168	3,158	6,563	37,903	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Forecast Annual	
1	601 Salaries & Wages - Employees	660	474	318	298	181	302	407	951	872	917	914	816	7,110	
2	603 Salaries & Wages - Officers, Exec.	28	28	(7)	32	21	32	38	14	13	14	14	9	236	
3	604 Employee Pensions & Benefits	74	94	74	101	75	82	120	240	236	239	239	226	1,799	
4	610 Purchased Water	1,548	1,433	1,469	1,669	1,101	1,414	1,365	1,329	1,346	1,279	1,275	1,202	16,429	
5	615 Purchased Power	96	98	125	119	67	91	115	269	274	258	257	244	2,011	
6	616 Fuel for Purchased Power	1	1	1	1	0	1	2	1	1	1	1	1	14	
7	618 Chemicals	10	10	13	14	3	14	70	23	24	24	24	20	249	
8	620 Materials & Supplies	8	8	10	11	2	11	15	72	73	69	69	66	414	
9	631 Contractual Services - Engineering	70	70	70	70	68	70	71	7	7	7	7	6	524	
10	632 Contractual Services - Accounting	38	108	78	78	31	78	89	42	42	39	38	30	691	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,114	1,116	
12	634 Contractual Services - Mgmt. Fees	280	298	301	291	261	327	225	79	75	79	78	51	2,343	
13	635 Contractual Services - Testing	197	62	68	68	50	68	78	88	89	85	85	77	1,015	
14	636 Contractual Services - Other	72	70	84	88	22	81	111	137	134	134	133	108	1,173	
15	641 Rental of Building/Real Prop.	11	10	14	14	3	14	21	14	13	14	14	9	153	
16	642 Rental of Equipment	1	1	1	1	0	1	2	1	1	1	1	1	11	
17	650 Transportation Expenses	152	141	150	95	9	46	59	40	38	40	39	26	834	
18	656 Insurance - Vehicle	6	6	6	7	4	7	8	3	3	3	3	2	59	
19	657 Insurance - General Liability	40	40	42	42	36	42	45	7	6	7	6	4	316	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	42	
21	659 Insurance - Other	15	14	15	15	11	15	17	5	5	5	5	3	123	
22	660 Advertising Expense	1	1	1	1	0	1	1	1	1	1	1	0	8	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	3	3	4	4	134	4	5	33	29	29	29	28	304	
26	675 Miscellaneous Expense	152	52	63	63	30	63	82	796	811	764	764	750	4,389	
27	TOTAL WATER O & M EXPENSES	3,466	3,024	2,907	3,086	2,117	2,768	2,950	4,153	4,093	4,010	3,997	4,793	41,363	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Budgeted Annual	
1	601 Salaries & Wages - Employees	1,391	1,388	1,447	1,451	1,270	1,449	1,553	1,446	1,435	1,446	1,442	1,366	17,083	
2	603 Salaries & Wages - Officers, Exec.	13	12	17	17	4	17	25	17	16	17	16	11	181	
3	604 Employee Pensions & Benefits	111	134	114	141	110	120	164	299	293	297	296	281	2,360	
4	610 Purchased Water	1,700	1,574	1,622	1,838	1,201	1,562	1,521	1,469	1,486	1,414	1,410	1,321	18,118	
5	615 Purchased Power	112	114	145	138	76	107	135	310	315	297	296	280	2,326	
6	616 Fuel for Purchased Power	1	1	2	2	0	2	2	2	1	2	2	1	17	
7	618 Chemicals	12	12	16	17	4	16	78	27	27	28	28	22	288	
8	620 Materials & Supplies	9	9	13	13	3	13	18	86	86	82	81	77	490	
9	631 Contractual Services - Engineering	71	71	72	72	70	72	73	8	7	8	8	7	536	
10	632 Contractual Services - Accounting	42	112	83	83	32	83	96	47	47	45	44	35	750	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,123	1,125	
12	634 Contractual Services - Mgmt. Fees	322	342	346	336	297	376	263	96	91	95	94	62	2,718	
13	635 Contractual Services - Testing	201	65	72	73	51	72	85	94	94	91	91	82	1,070	
14	636 Contractual Services - Other	84	81	100	104	26	97	134	153	150	150	148	118	1,343	
15	641 Rental of Building/Real Prop.	13	13	17	17	4	17	25	17	16	17	17	11	185	
16	642 Rental of Equipment	1	1	1	1	0	1	2	1	1	1	1	1	13	
17	650 Transportation Expenses	195	182	191	119	10	57	71	48	46	48	47	31	1,045	
18	656 Insurance - Vehicle	7	7	8	8	5	8	10	4	4	4	4	3	73	
19	657 Insurance - General Liability	44	43	45	45	39	45	49	8	8	8	8	5	346	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	42	
21	659 Insurance - Other	15	15	17	17	12	17	20	6	6	6	6	4	140	
22	660 Advertising Expense	1	1	1	1	0	1	1	1	1	1	1	1	9	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	3	3	4	4	84	4	6	22	20	20	20	19	211	
26	675 Miscellaneous Expense	183	62	75	76	36	75	99	962	980	923	922	905	5,298	
27	TOTAL WATER O & M EXPENSES	4,538	4,248	4,415	4,578	3,339	4,216	4,435	5,122	5,128	4,998	4,981	5,765	55,764	

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

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Historical [X] Projected [X]

Schedule: B-6

Page: 1 of 4

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2) 2005 Per Books	(3) 2005 Adjustments	(4) 2005 Adjusted	(5) 2006 Forecast	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						2005-06 Forecast	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	12,062	0	12,062	8,112	(3,950)	45	8,157	7,766	(391)	46	7,813
2	703 Salaries & Wages - Officers, Exec.	193	0	193	170	(23)	0	170	77	(93)	0	77
3	704 Employee Pensions & Benefits	3,273	0	3,273	2,714	(559)	0	2,714	3,469	755	0	3,469
4	710 Purchased Sewage Treatment	699	0	699	630	(69)	0	630	760	131	0	760
5	711 Sludge Removal Expense	6,198	0	6,198	8,142	1,944	0	8,142	9,729	1,587	0	9,729
6	715 Purchased Power	2,558	0	2,558	3,862	1,304	450	4,312	4,473	161	463	4,936
7	716 Fuel for Power Production	6	0	6	1,080	1,074	0	1,080	1,305	225	0	1,305
8	718 Chemicals	2,244	0	2,244	1,150	(1,094)	0	1,150	1,260	110	0	1,260
9	720 Materials & Supplies	298	285	583	1,087	504	0	1,087	1,280	193	0	1,280
10	731 Contractual Services - Engineering	169	0	169	276	108	0	276	311	35	0	311
11	732 Contractual Services - Accounting	1,246	0	1,246	543	(703)	0	543	556	13	0	556
12	733 Contractual Services - Legal	28	175	203	736	533	0	736	888	153	0	888
13	734 Contractual Services - Mgmt. Fees	4,536	0	4,536	2,030	(2,506)	0	2,030	2,319	289	0	2,319
14	735 Contractual Services - Testing	1,222	0	1,222	970	(252)	0	970	998	28	0	998
15	736 Contractual Services - Other	9,969	0	9,969	8,038	(1,932)	0	8,038	8,113	75	1,106	9,219
16	741 Rental of Building/Real Prop.	132	0	132	56	(76)	0	56	68	12	0	68
17	742 Rental of Equipment	62	0	62	301	239	0	301	364	63	0	364
18	750 Transportation Expenses	1,840	120	1,961	501	(1,460)	0	501	649	148	0	649
19	756 Insurance - Vehicle	120	0	120	64	(56)	0	64	71	7	0	71
20	757 Insurance - General Liability	221	0	221	315	94	0	315	342	27	0	342
21	758 Insurance - Workman's Comp.	167	0	167	75	(92)	0	75	81	5	0	81
22	759 Insurance - Other	161	0	161	91	(70)	0	91	92	1	0	92
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	2,543	2,543
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	635	635	432	(203)	0	432	332	(100)	0	332
27	775 Miscellaneous Expense	1,118	249	1,367	4,792	3,425	3	4,795	5,788	993	(99)	5,689
28	TOTAL SEWER O & M EXPENSES	48,524	1,464	49,988	46,168	(3,820)	498	46,667	51,090	4,424	4,060	55,150

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

Schedule: B-6
 Page: 2 of 4
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	1,315	818	1,271	890	1,354	1,491	973	890	634	573	688	1,165	12,062	
2	703 Salaries & Wages - Officers, Exec.	0	22	37	28	27	32	27	21	32	25	27	(85)	193	
3	704 Employee Pensions & Benefits	147	164	272	207	218	318	291	409	483	284	390	90	3,273	
4	710 Purchased Sewage Treatment	0	0	152	56	50	94	63	0	107	39	57	80	699	
5	711 Sludge Removal Expense	0	511	1,567	1,143	618	189	565	0	733	80	114	679	6,198	
6	715 Purchased Power	318	26	504	677	107	176	129	37	199	102	127	155	2,558	
7	716 Fuel for Power Production	0	0	1	0	0	1	1	0	1	0	1	1	6	
8	718 Chemicals	0	0	411	173	140	266	206	69	327	210	167	275	2,244	
9	720 Materials & Supplies	0	0	30	11	10	18	12	232	61	34	(204)	94	298	
10	731 Contractual Services - Engineering	0	0	3	12	12	13	12	11	13	68	12	13	169	
11	732 Contractual Services - Accounting	0	23	64	38	37	344	245	72	164	69	87	104	1,246	
12	733 Contractual Services - Legal	0	0	6	2	2	4	2	0	4	2	2	3	28	
13	734 Contractual Services - Mgmt. Fees	0	222	542	378	418	446	384	365	378	394	512	497	4,536	
14	735 Contractual Services - Testing	120	0	308	87	84	102	89	0	170	16	150	96	1,222	
15	736 Contractual Services - Other	337	600	3,500	583	867	1,207	535	451	482	549	414	445	9,969	
16	741 Rental of Building/Real Prop.	0	0	29	11	10	18	12	0	20	7	11	15	132	
17	742 Rental of Equipment	0	0	13	5	4	8	6	0	10	4	5	7	62	
18	750 Transportation Expenses	0	106	208	148	155	171	188	132	224	177	199	132	1,840	
19	756 Insurance - Vehicle	0	9	14	11	11	12	11	9	12	10	11	11	120	
20	757 Insurance - General Liability	0	17	26	20	20	22	20	16	22	18	19	21	221	
21	758 Insurance - Workman's Comp.	0	13	20	15	15	17	15	12	17	14	14	15	167	
22	759 Insurance - Other	0	12	18	14	14	16	15	12	16	14	14	15	161	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	1,000	26	10	9	16	11	0	18	7	10	14	1,118	
28	TOTAL SEWER O & M EXPENSES	2,237	3,543	9,021	4,520	4,183	4,980	3,810	2,738	4,128	2,694	2,827	3,842	48,524	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) - (13)												(14) Total Annual
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	
1	701 Salaries & Wages - Employees	237	880	968	903	799	796	796	584	536	564	561	487	8,112
2	703 Salaries & Wages - Officers, Exec.	27	25	(21)	27	24	27	28	7	7	7	7	5	170
3	704 Employee Pensions & Benefits	280	302	(10)	355	322	343	269	176	171	175	174	156	2,714
4	710 Purchased Sewage Treatment	54	32	46	46	18	45	61	72	68	71	70	46	630
5	711 Sludge Removal Expense	628	565	611	937	560	908	923	625	629	603	601	552	8,142
6	715 Purchased Power	441	361	411	413	329	428	424	224	222	217	215	178	3,862
7	716 Fuel for Power Production	93	56	79	78	30	78	104	123	116	123	121	79	1,080
8	718 Chemicals	173	118	46	83	129	57	145	78	80	82	82	77	1,150
9	720 Materials & Supplies	184	83	241	47	123	44	1	74	76	71	71	71	1,087
10	731 Contractual Services - Engineering	26	20	23	23	16	23	27	25	24	25	25	18	276
11	732 Contractual Services - Accounting	26	109	66	66	32	66	66	25	26	21	21	20	543
12	733 Contractual Services - Legal	63	38	54	53	21	53	71	84	79	84	82	54	736
13	734 Contractual Services - Mgmt. Fees	285	298	282	269	298	312	153	29	27	29	28	19	2,030
14	735 Contractual Services - Testing	142	20	73	73	67	73	76	93	94	89	88	84	970
15	736 Contractual Services - Other	343	341	528	489	367	369	1,270	886	908	846	846	844	8,038
16	741 Rental of Building/Real Prop.	5	3	4	4	2	4	5	6	6	6	6	4	56
17	742 Rental of Equipment	26	16	22	22	9	22	29	34	32	34	34	22	301
18	750 Transportation Expenses	148	135	132	65	1	8	2	2	2	2	2	1	501
19	756 Insurance - Vehicle	7	6	7	7	5	7	7	4	4	4	4	3	64
20	757 Insurance - General Liability	44	42	43	43	42	43	44	3	3	3	3	2	315
21	758 Insurance - Workman's Comp.	9	8	9	9	8	9	10	3	3	3	3	2	75
22	759 Insurance - Other	13	13	13	13	13	13	13	0	0	0	0	0	91
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	5	8	8	3	8	10	81	75	76	76	72	432
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	979	1,002	937	937	937	4,792
28	TOTAL SEWER O & M EXPENSES	3,261	3,477	3,634	4,032	3,216	3,735	4,536	4,219	4,193	4,073	4,058	3,733	46,168

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14)												2007 Total Annual
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	701 Salaries & Wages - Employees	651	592	629	628	552	628	670	700	689	699	696	630	7,766
2	703 Salaries & Wages - Officers, Exec.	7	4	6	6	2	6	7	9	8	9	9	6	77
3	704 Employee Pensions & Benefits	351	372	26	433	396	421	338	233	227	231	230	209	3,469
4	710 Purchased Sewage Treatment	65	39	55	55	21	55	73	87	82	86	85	56	760
5	711 Sludge Removal Expense	751	675	731	1,119	668	1,084	1,102	747	752	721	718	660	9,729
6	715 Purchased Power	509	416	474	475	377	493	491	263	260	255	253	208	4,473
7	716 Fuel for Power Production	112	67	95	95	37	94	126	148	141	148	146	96	1,305
8	718 Chemicals	188	129	51	91	140	63	158	86	89	90	91	85	1,260
9	720 Materials & Supplies	217	98	283	56	144	51	1	88	91	84	84	83	1,280
10	731 Contractual Services - Engineering	29	22	26	26	17	26	31	29	28	29	29	21	311
11	732 Contractual Services - Accounting	27	111	67	67	32	67	68	25	26	22	22	21	556
12	733 Contractual Services - Legal	76	46	65	64	25	64	86	101	96	101	99	65	888
13	734 Contractual Services - Mgmt. Fees	324	339	321	306	339	355	176	35	33	35	34	22	2,319
14	735 Contractual Services - Testing	144	21	74	74	68	74	78	95	97	92	92	87	998
15	736 Contractual Services - Other	346	343	533	494	370	373	1,282	895	916	855	855	852	8,113
16	741 Rental of Building/Real Prop.	6	3	5	5	2	5	7	8	7	8	8	5	68
17	742 Rental of Equipment	31	19	27	26	10	26	35	41	39	41	41	27	364
18	750 Transportation Expenses	191	175	172	85	1	12	2	3	2	3	3	2	649
19	756 Insurance - Vehicle	8	6	7	7	5	7	8	5	5	5	5	3	71
20	757 Insurance - General Liability	48	46	46	46	45	46	47	4	4	4	4	2	342
21	758 Insurance - Workman's Comp.	10	9	9	9	8	9	10	4	3	4	4	2	81
22	759 Insurance - Other	14	13	13	13	13	13	13	0	0	0	0	0	92
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	11	7	9	9	4	9	12	58	54	55	54	49	332
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	1,182	1,210	1,132	1,132	1,132	5,788
28	TOTAL SEWER O & M EXPENSES	4,115	3,552	3,724	4,190	3,277	3,982	4,822	4,845	4,860	4,708	4,691	4,323	51,090

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	3,090	3,279	189	6.11%
2	603	Salaries & Wages - Officers, Exec.	0	235	235	-
3	604	Employee Pensions & Benefits	1,005	919	(86)	-8.53%
4	610	Purchased Water	10,989	16,180	5,191	47.24%
5	615	Purchased Power	52	3,571	3,519	6766.41%
6	616	Fuel for Power Production	0	13	13	-
7	618	Chemicals	0	300	300	-
8	620	Materials & Supplies	(2,152)	100	2,252	-104.66%
9	631	Contractual Services - Engineering	0	292	292	-
10	632	Contractual Services - Accounting	62	1,103	1,041	1679.11%
11	633	Contractual Services - Legal	155	148	(7)	-4.35%
12	634	Contractual Services - Mgmt. Fees	0	3,838	3,838	-
13	635	Contractual Services - Testing	1,246	959	(287)	-23.00%
14	636	Contractual Services - Other	1,831	3,620	1,789	97.70%
15	641	Rental of Building/Real Prop.	105	137	32	30.19%
16	642	Rental of Equipment	7	10	3	40.87%
17	650	Transportation Expenses	2,281	1,731	(550)	-24.12%
18	656	Insurance - Vehicle	55	111	56	101.00%
19	657	Insurance - General Liability	118	217	99	84.24%
20	658	Insurance - Workman's Comp.	51	110	59	115.69%
21	659	Insurance - Other	15	156	141	942.49%
22	660	Advertising Expense	35	7	(28)	-80.12%
23	666	Reg. Comm. Exp. - Rate Case Amort.	405	0	(405)	-100.00%
24	667	Reg. Comm. Exp. - Other	118	0	(118)	-100.00%
25	670	Bad Debt Expense	189	817	628	332.45%
26	675	Miscellaneous Expense	1,537	1,038	(499)	-32.49%
27	TOTAL WATER O & M EXPENSES		<u>21,194</u>	<u>38,891</u>	<u>17,697</u>	<u>83.50%</u>
28	Total Customers (ERCs)		114.2	114.2	0.0	0.00%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>10.31%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jungle Den

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	18,856	12,062	(6,794)	-36.03%
2	703	Salaries & Wages - Officers, Exec.	0	193	193	-
3	704	Employee Pensions & Benefits	6,187	3,273	(2,914)	-47.10%
4	710	Purchased Sewage Treatment	0	699	699	-
5	711	Sludge Removal Expense	4,750	6,198	1,448	30.49%
6	715	Purchased Power	3,509	2,558	(951)	-27.09%
7	716	Fuel for Power Production	0	6	6	-
8	718	Chemicals	1,903	2,244	341	17.91%
9	720	Materials & Supplies	11,311	583	(10,728)	-94.85%
10	731	Contractual Services - Engineering	26	169	143	548.13%
11	732	Contractual Services - Accounting	66	1,246	1,180	1787.66%
12	733	Contractual Services - Legal	165	203	38	22.99%
13	734	Contractual Services - Mgmt. Fees	0	4,536	4,536	-
14	735	Contractual Services - Testing	1,789	1,222	(567)	-31.69%
15	736	Contractual Services - Other	4,462	9,969	5,507	123.43%
16	741	Rental of Building/Real Prop.	112	132	20	18.23%
17	742	Rental of Equipment	8	62	54	676.19%
18	750	Transportation Expenses	1,487	1,961	474	31.85%
19	756	Insurance - Vehicle	59	120	61	103.64%
20	757	Insurance - General Liability	126	221	95	75.37%
21	758	Insurance - Workman's Comp.	214	167	(47)	-21.93%
22	759	Insurance - Other	16	161	145	907.50%
23	760	Advertising Expense	37	0	(37)	-99.74%
24	766	Reg. Comm. Exp. - Rate Case Amort.	434	0	(434)	-100.00%
25	767	Reg. Comm. Exp. - Other	126	0	(126)	-100.00%
26	770	Bad Debt Expense	202	635	433	214.21%
27	775	Miscellaneous Expense	4,876	1,367	(3,509)	-71.95%
28	TOTAL SEWER O & M EXPENSES		<u>60,721</u>	<u>49,988</u>	<u>(10,733)</u>	<u>-17.68%</u>
29	Total Customers (ERCs)		122	137	15	12.33%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>23.90%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

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

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	3,074	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	743	Lab Testing
3	28811SALT SPRING	Oth-Treat-Mgmt	500	Oth-Treat-Mgmt
4	28811SALT SPRING	Oth-T&D-Maint	2,300	Oth-T&D-Maint
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	3,830	Corporate services and sundry charges
12	28600JOHN DUNTY	Oth-T&D-Ops	2,380	Oth-T&D-Ops
13	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	3,000	Oth-T&D-Maint
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

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

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C)		(D) Sewer		(E)	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:									
b									
c Prior Unamortized Rate Case Expense	0	0.462%	0			0.551%	0		
d									
e Subtotal Prior Cases	0		0				0		
f									
g Current rate Case Expense	1,845,725	0.462%	8,519			0.551%	10,172		
h									
i Total Projected Rate Case Expense	1,845,725		8,519				10,172		
j									
k Amortization Period in Years:	4								
l Annual Amortization	<u>461,431</u>		<u>2,130</u>				<u>2,543</u>		
m									
n Method of Allocation Between Systems: (Provide Calculation)									

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

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

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

Line No.	(1) Date	(2) Description	(3) Total Cost	(4) How often to Repeat
1	<u>WATER:</u>			
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12	<u>SEWER:</u>			
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages (Note A)				(8) Allocation Method	(10) Amounts Allocated			
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.31%	0.37%		0.68%	Customers *	235	193		428
2	604 / 704	Pensions & Benefits	0.31%	0.37%		0.68%	Customers *	919	3,273		4,192
3	632 / 732	Contractual Services - Acctg	0.31%	0.37%		0.68%	Customers *	1,103	1,246		2,349
4	633 / 733	Contractual Services - Legal	0.31%	0.37%		0.68%	Customers *	148	203		351
5	634 / 734	Contractual Services - Mgmt.	0.31%	0.37%		0.68%	Customers *	3,838	4,536		8,374
6	641 / 741	Rental of Building/Real Prop.	0.31%	0.37%		0.68%	Customers *	137	132		269
7	656 / 756	Insurance - Vehicle	0.31%	0.37%		0.68%	Customers *	111	120		231
8	657 / 757	Insurance - General Liability	0.31%	0.37%		0.68%	Customers *	217	221		438
9	658 / 758	Insurance - Work. Comp.	0.31%	0.37%		0.68%	Customers *	110	167		277
10	659 / 759	Insurance - Other	0.31%	0.37%		0.68%	Customers *	156	161		318
11	675 / 775	Miscellaneous Expense	0.31%	0.37%		0.68%	Customers *	1,038	1,367		2,405

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

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.31%	0.37%		0.68%	Customers *	236	170		407
2	604 / 704	Pensions & Benefits	0.31%	0.37%		0.68%	Customers *	1,799	2,714		4,513
3	632 / 732	Contractual Services - Acctg	0.31%	0.37%		0.68%	Customers *	691	543		1,235
4	633 / 733	Contractual Services - Legal	0.31%	0.37%		0.68%	Customers *	1,116	736		1,851
5	634 / 734	Contractual Services - Mgmt.	0.31%	0.37%		0.68%	Customers *	2,343	2,030		4,374
6	641 / 741	Rental of Building/Real Prop.	0.31%	0.37%		0.68%	Customers *	153	56		209
7	656 / 756	Insurance - Vehicle	0.31%	0.37%		0.68%	Customers *	59	64		123
8	657 / 757	Insurance - General Liability	0.31%	0.37%		0.68%	Customers *	316	315		631
9	658 / 758	Insurance - Work. Comp.	0.31%	0.37%		0.68%	Customers *	42	75		117
10	659 / 759	Insurance - Other	0.31%	0.37%		0.68%	Customers *	123	91		214
11	675 / 775	Miscellaneous Expense	0.31%	0.37%		0.68%	Customers *	4,392	4,795		9,188

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

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12
 Page: 3 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.29%	0.35%		0.64%	ERCs *	181	77		258
2	604 / 704	Pensions & Benefits	0.29%	0.35%		0.64%	ERCs *	2,360	3,469		5,828
3	632 / 732	Contractual Services - Acctg	0.29%	0.35%		0.64%	ERCs *	750	556		1,306
4	633 / 733	Contractual Services - Legal	0.29%	0.35%		0.64%	ERCs *	1,125	888		2,014
5	634 / 734	Contractual Services - Mgmt.	0.29%	0.35%		0.64%	ERCs *	2,718	2,319		5,037
6	641 / 741	Rental of Building/Real Prop.	0.29%	0.35%		0.64%	ERCs *	185	68		252
7	656 / 756	Insurance - Vehicle	0.29%	0.35%		0.64%	ERCs *	73	71		145
8	657 / 757	Insurance - General Liability	0.29%	0.35%		0.64%	ERCs *	346	342		687
9	658 / 758	Insurance - Work. Comp.	0.29%	0.35%		0.64%	ERCs *	42	81		123
10	659 / 759	Insurance - Other	0.29%	0.35%		0.64%	ERCs *	140	92		232
11	666 / 766	Rate Case Amort	0.46%	0.55%		1.01%	ERCs	2,130	2,543		4,673
12	675 / 775	Miscellaneous Expense	0.29%	0.35%		0.64%	ERCs *	5,215	5,689		10,904

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

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	4	4	100.00%	4
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	0	0	100.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	45	45	100.00%	45
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	0	262	262	100.00%	262
28	333.4 Services	0	30	30	100.00%	30
29	334.4 Meters & Meter Installations	0	320	320	100.00%	320
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	45	45	100.00%	45
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	706	706		706
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(338)	(338)		(338)
48	NET DEPRECIATION EXPENSE - WATER	0	368	368		368
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	4	0	4	100.00%	4	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	45	0	45	100.00%	45	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
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	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	282	0	282	100.00%	282	20
28	333.4 Services	30	0	30	100.00%	30	0
29	334.4 Meters & Meter Installations	559	0	559	100.00%	559	239
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
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	330	0	330	100.00%	330	285
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	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	1,251	0	1,251		1,251	545
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(378)	0	(378)		(378)	(40)
44	NET DEPRECIATION EXPENSE - WATER	873	0	873		873	505

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(5) (6) Depreciation Expense		(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments				
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	4	0	4	100.00%	4	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	45	0	45	100.00%	45	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
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	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	358	0	358	100.00%	358	76
28	333.4 Services	30	0	30	100.00%	30	0
29	334.4 Meters & Meter Installations	607	0	607	100.00%	607	48
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
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	922	0	922	100.00%	922	592
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	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	1,967	0	1,967		1,967	715
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(378)	0	(378)		(378)	(0)
44	NET DEPRECIATION EXPENSE - WATER	1,588	0	1,588		1,588	715

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	5	5	100.00%	5
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	143	143	100.00%	143
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	2,287	2,287	100.00%	2,287
10	361.2 Collection Sewers - Gravity	0	3,148	3,148	100.00%	3,148
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	0	0	100.00%	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
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
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	1,887	1,887	100.00%	1,887
21	371.3 Pumping Equipment	0	521	521	100.00%	521
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	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	4,255	4,255	100.00%	4,255
28	381.4 Plant Sewers	0	622	622	100.00%	622
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	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0
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	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	54	54	100.00%	54
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0
60	396.7 Communication Equipment	0	0	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	12,922	12,922		12,922
	Composite NU&U Rate				100.00%	
64	(LESS) AMORTIZATION OF CIAC	0	(6,713)	(6,713)		(6,713)
65	NET DEPRECIATION EXPENSE - SEWER	0	6,209	6,209		6,209
66	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jungle Den

Schedule: B-14

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
		(5) 2006 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	5	0	5	100.00%	5	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	156	0	156	100.00%	156	13
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	2,358	0	2,358	100.00%	2,358	71
10	361.2 Collection Sewers - Gravity	3,150	0	3,150	100.00%	3,150	2
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	0	0	0	100.00%	0	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2 Flow Measuring Installations	16	0	16	100.00%	16	16
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3 Receiving Wells	1,383	0	1,383	100.00%	1,383	(504)
21	371.3 Pumping Equipment	554	0	554	100.00%	554	33
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	4,334	0	4,334	100.00%	4,334	78
28	381.4 Plant Sewers	621	0	621	100.00%	621	(0)
29	382.4 Outfall Sewer Lines	55	0	55	100.00%	55	55
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	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	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71 Computer Equipment	394	0	394	100.00%	394	340
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	203	0	203	100.00%	203	203
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	13,230	0	13,230		13,230	307
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(6,255)	0	(6,255)		(6,255)	458
65	NET DEPRECIATION EXPENSE - SEWER	6,975	0	6,975		6,975	765

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Expense	Used & Useful Change Over Prior Year	
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	5	0	5	100.00%	5	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	297	0	297	100.00%	297	141	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	2,722	0	2,722	100.00%	2,722	364	
10	361.2 Collection Sewers - Gravity	3,151	0	3,151	100.00%	3,151	1	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	0	0	0	100.00%	0	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	24	0	24	100.00%	24	8	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	1,131	0	1,131	100.00%	1,131	(252)	
21	371.3 Pumping Equipment	542	0	542	100.00%	542	(13)	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	14	0	14	100.00%	14	14	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	5,150	0	5,150	100.00%	5,150	816	
28	381.4 Plant Sewers	621	0	621	100.00%	621	(0)	
29	382.4 Outfall Sewer Lines	83	0	83	100.00%	83	28	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	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	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	1,099	0	1,099	100.00%	1,099	705	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	305	0	305	100.00%	305	102	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	15,144	0	15,144	100.00%	15,144	1,914	
	Composite NU&U Rate							
64	(LESS) AMORTIZATION OF CIAC	(6,128)	0	(6,128)		(6,128)	127	
65	NET DEPRECIATION EXPENSE - SEWER	9,015	0	9,015		9,015	2,041	

Taxes Other Than Income

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Complete the following schedule of all taxes other than income.

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	824	291	439		1,554	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	824	291	439	0	1,554	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	19				19	E-13
9	Payroll Tax Adjustment		320			320	B-5
10	Plant in Service Adjustment			(71)		(71)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	19	320	(71)	0	269	
13	Adjusted Intermed. Year (2006)	843	611	368	0	1,822	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		821			821	B-5
17	Plant in Service Adjustment			31		31	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	821	31	0	853	
20	Adjusted Projected Rate Year (2007)	843	1,433	400	0	2,675	
21	RAFTs Assoc. with Revenue Increase	2,315				2,315	B-3
22	Total Projected Rate Year (2007)	3,158	1,433	400	0	4,990	
Sewer							
23	Test Year (2005) Per Books	1,946	1,015	7,071		10,032	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	1,946	1,015	7,071	0	10,032	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	23				23	E-2
31	Payroll Tax Adjustment		(325)			(325)	B-6
32	Plant in Service Adjustment			(1,139)		(1,139)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	23	(325)	(1,139)	0	(1,441)	
35	Adjusted Intermed. Year (2006)	1,969	689	5,932	0	8,590	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		(36)			(36)	B-6
39	Plant in Service Adjustment			507		507	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	(36)	507	0	470	
42	Adjusted Projected Rate Year (2007)	1,969	653	6,438	0	9,061	
43	RAFTs Assoc. with Revenue Increase	3,442				3,442	B-3
44	Total Projected Rate Year (2007)	5,411	653	6,438	0	12,503	

Recap Schedules: B-1, B-2

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







**Jungle Den
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
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Miscellaneous Tax Information	C-10	111



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	(8,184)	(624)	(8,808)	(1,410)	(10,218)	(7,372)	(17,589)	C-2
2	Deferred Income Tax Expense	0	92	92	(56)	36	0	36	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(8,184)</u>	<u>(532)</u>	<u>(8,716)</u>	<u>(1,465)</u>	<u>(10,182)</u>	<u>(7,372)</u>	<u>(17,553)</u>	
Sewer									
7	Current Tax Expense	(6,192)	(5,839)	(12,031)	1,666	(10,364)	(4,576)	(14,941)	C-2
8	Deferred Income Tax Expense	0	3,832	3,832	(2,329)	1,503	0	1,503	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	<u>(6,192)</u>	<u>(2,007)</u>	<u>(8,199)</u>	<u>(663)</u>	<u>(8,861)</u>	<u>(4,576)</u>	<u>(13,437)</u>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(21,216)	(1,285)	(22,501)	(15,131)	(7,861)	(22,992)			B-1, B-2
2	Less: Interest Charges	0	(311)	(311)	0	(7,275)	(7,275)			C-3
3	Taxable Income	(21,216)	(1,596)	(22,812)	(15,131)	(15,136)	(30,267)			
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0	-	0	0			C-4
6	Timing Differences	0	238	238	9,934	0	9,934			C-5
7	Total Schedule M Adjustments	0	238	238	9,934	0	9,934			
8	Taxable Income Before State Taxes	(21,216)	(1,835)	(23,050)	(25,066)	(15,136)	(40,201)			
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%			
10										
11										
12	State Income Taxes	(1,167)	(101)	(1,268)	(1,379)	(832)	(2,211)			
13	Federal Taxable Income	(20,049)	(1,495)	(21,544)	(13,753)	(14,303)	(28,056)			
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%			
15	Federal Income Taxes	(7,017)	(523)	(7,540)	(4,813)	(5,006)	(9,820)			
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0			C-7
17	Current Federal Income Taxes	(7,017)	(523)	(7,540)	(4,813)	(5,006)	(9,820)			
18	Summary:									
19	Current State Income Tax	(1,167)	(101)	(1,268)	(1,379)	(832)	(2,211)			
20	Current Federal Income Tax	(7,017)	(523)	(7,540)	(4,813)	(5,006)	(9,820)			
21	Total Current Income Tax Expense (To C-1)	(8,184)	(624)	(8,808)	(6,192)	(5,839)	(12,031)			

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	2006 Adjustments	2006	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted		
1	Taxable Operating Income before Interest	(22,501)	(3,562)	(26,063)	(22,992)	3,868	(19,124)			B-1, B-2
2	Less: Interest Charges	(311)	(106)	(417)	(7,275)	(108)	(7,383)			C-3
3	Taxable Income	(22,812)	(3,668)	(26,479)	(30,267)	3,760	(26,507)			
4	Schedule M Adjustments									
5	Permanent Differences	0	0	0	0	0	0			C-4
6	Timing Differences	238	(145)	94	9,934	(6,037)	3,897			C-5
7	Total Schedule M Adjustments	238	(145)	94	9,934	(6,037)	3,897			
8	Taxable Income Before State Taxes	(23,050)	(3,523)	(26,573)	(40,201)	9,797	(30,404)			
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%			
10										
11										
12	State Income Taxes	(1,268)	(194)	(1,462)	(2,211)	539	(1,672)			
13	Federal Taxable Income	(21,544)	(3,474)	(25,018)	(28,056)	3,221	(24,835)			
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%			
15	Federal Income Taxes	(7,540)	(1,216)	(8,756)	(9,820)	1,127	(8,692)			
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0			C-7
17	Current Federal Income Taxes	(7,540)	(1,216)	(8,756)	(9,820)	1,127	(8,692)			
18	Summary:									
19	Current State Income Tax	(1,268)	(194)	(1,462)	(2,211)	539	(1,672)			
20	Current Federal Income Tax	(7,540)	(1,216)	(8,756)	(9,820)	1,127	(8,692)			
21	Total Current Income Tax Expense (To C-1)	(8,808)	(1,410)	(10,218)	(12,031)	1,666	(10,364)			

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/07 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/06 Adjusted	(3) 2007 Adjustments		(5) 12/31/06 Adjusted	(6) 2007 Adjustments		(7) 12/31/07 Adjusted
1	Taxable Operating Income before Interest	(26,063)	(18,943)	(45,005)	(19,124)	(10,995)	(30,119)	B-1, B-2
2	Less: Interest Charges	(417)	(167)	(584)	(7,383)	(868)	(8,252)	C-3
3	Taxable Income	(26,479)	(19,110)	(45,589)	(26,507)	(11,863)	(38,370)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	94	0	94	3,897	0	3,897	C-5
7	Total Schedule M Adjustments	94	0	94	3,897	0	3,897	
8	Taxable Income Before State Taxes	(26,573)	(19,110)	(45,683)	(30,404)	(11,863)	(42,267)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(1,462)	(1,051)	(2,513)	(1,672)	(652)	(2,325)	
13	Federal Taxable Income	(25,018)	(18,059)	(43,077)	(24,835)	(11,211)	(36,046)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(8,756)	(6,321)	(15,077)	(8,692)	(3,924)	(12,616)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(8,756)	(6,321)	(15,077)	(8,692)	(3,924)	(12,616)	
18	Summary:							
19	Current State Income Tax	(1,462)	(1,051)	(2,513)	(1,672)	(652)	(2,325)	
20	Current Federal Income Tax	(8,756)	(6,321)	(15,077)	(8,692)	(3,924)	(12,616)	
21	Total Current Income Tax Expense (To C-1)	(10,218)	(7,372)	(17,589)	(10,364)	(4,576)	(14,941)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water			(4)	(6) Sewer			(8) Supporting Schedules
		(2) 2005 Per Books	(3) 2005 Adjustments	(3) 2005 Adjusted		(5) 2005 Per Books	(6) 2005 Adjustments	(7) 2005 Adjusted	
1	Interest on Long-Term Debt	0	279	279	Note*	0	7,243	7,243	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	32	32		0	32	32	
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	<u>0</u>	<u>311</u>	<u>311</u>		<u>0</u>	<u>7,275</u>	<u>7,275</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt										
9	Short-Term Debt										
10	Preferred Stock										
11	Common Equity										
12	Total										
13	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From Line 12)										
15	Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	16,661	307,679
Weighted Cost of Long Term Debt (D-1)	1.68%	2.35%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	279	7,243

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(8) Supporting Schedules
		(2) 2005 Adjusted	(3) 2006 Adjustments	(3) 2006 Adjusted		(5) 2005 Adjusted	(6) 2006 Adjustments	(7) 2006 Adjusted	
1	Interest on Long-Term Debt	279	106	385	Note*	7,243	108	7,351	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	32	0	32		32	0	32	
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	<u>311</u>	<u>106</u>	<u>417</u>		<u>7,275</u>	<u>108</u>	<u>7,383</u>	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)		22,956			312,272	
Weighted Cost of Long Term Debt (D-1)	1.72%	385		2.34%	7,351	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		385			7,351	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water			(4) 2007	(6) Sewer			(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007 Adjusted		2006 Adjusted	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	385	199	584	Note*	7,351	868	8,220	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	32	0	32		32	0	32	
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	<u>417</u>	<u>199</u>	<u>616</u>		<u>7,383</u>	<u>868</u>	<u>8,252</u>	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)		34,832			349,162	
Weighted Cost of Long Term Debt (D-1)	1.87%	584		2.34%	8,220	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		<u>584</u>			<u>8,220</u>	

Book/Tax Differences - Permanent

Florida Public Service Commission

Jungle Den
 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.

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

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) Water		(4) 12/31/05 Adjusted	(6) Sewer		(7) 12/31/05 Adjusted	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments		12/31/05 Per Books	2005 Adjustments		
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	0	417	417	2,047	6,209	8,256	
2	Book Depreciation & Amortization	0	368	368	0	6,209	6,209	B-13,14
3	Difference	0	49	49	2,047	0	2,047	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	74	74	3,079	0	3,079	
6	Regulatory Assets	0	66	66	2,762	0	2,762	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	238	238	9,934	0	9,934	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	13	13	546	0	546	
11	Timing Differences for Federal Taxes	0	225	225	9,388	0	9,388	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	79	79	3,286	0	3,286	
14	Total Deferred Taxes (to C-1)	0	92	92	3,832	0	3,832	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Jungle Den

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water		Sewer			Supporting Schedules
		12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted		
Timing Differences:									
1	Tax Depreciation & Amortization	417	503	920	8,256	667	8,923		
2	Book Depreciation & Amortization	368	505	873	6,209	765	6,975	B-13,14	
3	Difference	49	(2)	47	2,047	(98)	1,948		
4	Other Timing Differences (Itemize):								
5	Bad Debt	74	(74)	0	3,079	(3,079)	0		
6	Regulatory Assets	66	(66)	0	2,762	(2,762)	0		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	238	(145)	94	9,934	(6,037)	3,897		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	13	(8)	5	546	(332)	214		
11	Timing Differences for Federal Taxes	225	(137)	88	9,388	(5,705)	3,683		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	79	(48)	31	3,286	(1,997)	1,289		
14	Total Deferred Taxes (to C-1)	92	(56)	36	3,832	(2,329)	1,503		

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/07

Historical [] Projected [X]

Schedule: C-5

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting Schedules	
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted		
Timing Differences:									
1	Tax Depreciation & Amortization	920	715	1,635	8,923	2,041	10,964		
2	Book Depreciation & Amortization	873	715	1,588	6,975	2,041	9,015	B-13,14	
3	Difference	47	0	47	1,948	0	1,948		
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)	94	0	94	3,897	0	3,897		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	5	0	5	214	0	214		
11	Timing Differences for Federal Taxes	88	0	88	3,683	0	3,683		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	31	0	31	1,289	0	1,289		
14	Total Deferred Taxes (to C-1)	36	0	36	1,503	0	1,503		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Jungle Den

Schedule: C-6

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	180	1,078	1,258				180	1,078	1,258
4	2006	224	1,342	1,565				224	1,342	1,565
5	2007	268	1,605	1,873				268	1,605	1,873
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	214	1,284	1,499				214	1,284	1,499
9	2006	267	1,598	1,865				267	1,598	1,865
10	2007	319	1,912	2,231				319	1,912	2,231

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Jungle Den

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
		Account No. 28306		
		Deferred State Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	180	180
4	2006	180	44	224
5	2007	224	44	268
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	214	214
9	2006	214	52	267
10	2007	267	52	319

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Jungle Den
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)
	Account No. 28305			
	Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	1,078	1,078
4	2006	1,078	263	1,342
5	2007	1,342	263	1,605
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	1,284	1,284
9	2006	1,284	314	1,598
10	2007	1,598	314	1,912

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
 Page: 1 of 4
 Preparer: Jack Schreyer

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Jungle Den
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)	8% ITC					(7)	10% ITC					(13)
		Amount Realized		Amortization		Ending Balance		Amount Realized		Amortization		Ending Balance	
Line No.	Beginning Year Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Ending Balance
1	NONE						NONE						

Investment Tax Credits - Company Policies

Florida Public Service Commission

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

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

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

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

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

NONE

Parent's Debt Information

Florida Public Service Commission

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

Schedule: C-8
 Page: 1 of 1
 Preparer: Jack Schreyer

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

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

Income Tax Returns

Florida Public Service Commission

Jungle Den
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

Jungle Den
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 |







Jungle Den
CAPITAL SCHEDULES

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



Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	4,654	27.93%	6.00%	1.68%	279	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	6,981	41.90%	10.12%	4.24%	706	D-2
5	Customer Deposits	534	3.21%	6.00%	0.19%	32	D-2
6	Accumulated Deferred Income Taxes	4,491	26.96%	0.00%	0.00%	0	D-2
7	Total	<u>16,661</u>	<u>100.00%</u>		<u>6.11%</u>	<u>1,018</u>	
SEWER							
8	Long-Term Debt	120,718	39.23%	6.00%	2.35%	7,243	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	181,077	58.85%	10.12%	5.96%	18,325	D-2
12	Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	5,350	1.74%	0.00%	0.00%	0	D-2
14	Total	<u>307,679</u>	<u>100.00%</u>		<u>8.32%</u>	<u>25,600</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

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.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	6,584	28.68%	6.00%	1.72%	395	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	9,876	43.02%	10.12%	4.35%	999	D-2
5	Customer Deposits	534	2.33%	6.00%	0.14%	32	D-2
6	Accumulated Deferred Income Taxes	5,962	25.97%	0.00%	0.00%	0	D-2
7	Total	<u>22,956</u>	<u>100.00%</u>		<u>6.21%</u>	<u>1,426</u>	
SEWER							
8	Long-Term Debt	121,854	39.02%	6.00%	2.34%	7,311	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	182,781	58.53%	10.12%	5.92%	18,497	D-2
12	Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	7,103	2.27%	0.00%	0.00%	0	D-2
14	Total	<u>312,272</u>	<u>100.00%</u>		<u>8.28%</u>	<u>25,841</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

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)
Line		Reconciled		Cost	Weighted	
No. Class of Capital		To Requested	Ratio	Rate	Cost	Supporting
		Rate Base			Rate	Schedules
WATER						
1	Long-Term Debt	10,829	31.09%	6.00%	1.87%	650 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	16,243	46.63%	10.12%	4.72%	1,644 D-2
5	Customer Deposits	534	1.53%	6.00%	0.09%	32 D-2
6	Accumulated Deferred Income Taxes	7,227	20.75%	0.00%	0.00%	0 D-2
7	Total	<u>34,832</u>	<u>100.00%</u>		<u>6.68%</u>	<u>2,326</u>
SEWER						
8	Long-Term Debt	136,007	38.95%	6.00%	2.34%	8,160 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	204,011	58.43%	10.12%	5.91%	20,646 D-2
12	Customer Deposits	534	0.15%	6.00%	0.01%	32 D-2
13	Accumulated Deferred Income Taxes	8,609	2.47%	0.00%	0.00%	0 D-2
14	Total	<u>349,162</u>	<u>100.00%</u>		<u>8.26%</u>	<u>28,838</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Jungle Den

Schedule: D-2

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	0			4,654	4,654	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	11,635			(4,654)	6,981	
5	Customer Deposits	534				534	D-7
6	Accumulated Deferred Income Taxes	4,491				4,491	
7	Total	<u>16,661</u>			<u>0</u>	<u>16,661</u>	A-1
Sewer							
8	Long-Term Debt	0			120,718	120,718	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	301,795			(120,718)	181,077	
12	Customer Deposits	534				534	
13	Accumulated Deferred Income Taxes	5,350				5,350	
14	Total	<u>307,679</u>			<u>0</u>	<u>307,679</u>	A-2

* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Jungle Den**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Class of Capital	(1) Average Test Year	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(4) Specific (Explain)	(5) Pro rata *	(2) Average Test Year		
Water							
1	Long-Term Debt	6,584			6,584	D-5	
2	Short-Term Debt	0			0	D-4	
3	Preferred Stock	0			0	D-3	
4	Common Stock	9,876			9,876		
5	Customer Deposits	534			534	D-7	
6	Accumulated Deferred Income Taxes	5,962			5,962		
7	Total	<u>22,956</u>		<u>0</u>	<u>22,956</u>	A-1	
Sewer							
8	Long-Term Debt	121,854			121,854	D-5	
9	Short-Term Debt	0			0	D-4	
10	Preferred Stock	0			0	D-3	
11	Common Stock	182,781			182,781		
12	Customer Deposits	534			534	D-7	
13	Accumulated Deferred Income Taxes	7,103			7,103		
14	Total	<u>312,272</u>		<u>0</u>	<u>312,272</u>	A-2	

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Jungle Den

Schedule: D-2

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending: 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	Class of Capital	(1) Average Test Year	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(4) Specific (Explain)	(5) Pro rata *	(2) Average Test Year		
Water							
1	Long-Term Debt	10,829				10,829	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	16,243				16,243	
5	Customer Deposits	534				534	D-7
6	Accumulated Deferred Income Taxes	7,227				7,227	
7	Total	<u>34,832</u>			<u>0</u>	<u>34,832</u>	A-1
Sewer							
8	Long-Term Debt	136,007				136,007	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	204,011				204,011	
12	Customer Deposits	534				534	D-7
13	Accumulated Deferred Income Taxes	8,609				8,609	
14	Total	<u>349,162</u>			<u>0</u>	<u>349,162</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Schedule: D-3

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

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

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

1

All Long Term Debt is issued and held by the parent

Schedule of Customer Deposits

Florida Public Service Commission

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

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

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	1,091	0	(50)	1,041
2	Feb-05	1,041	25	(50)	1,016
3	Mar-05	1,016	25	0	1,041
4	Apr-05	1,041	0	0	1,041
5	May-05	1,041	150	(75)	1,116
6	Jun-05	1,116	150	(225)	1,041
7	Jul-05	1,041	0	(45)	996
8	Aug-05	996	150	(50)	1,096
9	Sep-05	1,096	50	(50)	1,096
10	Oct-05	1,096	0	0	1,096
11	Nov-05	1,096	0	0	1,096
12	Dec-05	1,096	150	(100)	1,146
13	Average				<u>1,069</u>
14		Water Allocated at		50%	<u>534</u>
15		Sewer Allocated at		50%	<u>534</u>







**Jungle Den
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Revenues at Present & Proposed Rates - Sewer	E-2s	132
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Rate Schedule - Water

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	6.32	6.38		6.51	15.67	25.79
3	3/4"	9.49	9.58		9.77	23.52	38.68
4	1"	15.84	15.99		16.31	39.26	64.46
5	1-1/2"	31.65	31.95		32.59	78.44	128.93
6	2"	50.65	51.13		52.16	125.55	206.28
7	3"	101.27	102.23		104.29	251.02	412.57
8	4"	128.24	159.75		162.97	392.27	644.63
9	6"	316.51	319.52		325.97	784.60	1,289.27
10	8"	506.39	511.21		521.52	1,255.29	2,062.83
11	10"	727.93	734.86		749.69	1,804.49	2,965.32
12	Gallonage charge, Block 1	4.87	4.92		5.02	12.08	18.08
13	Block 2	-	-		-	-	22.60
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	6.32	6.38		6.51	15.67	25.79
17	3/4"	9.49	9.58		9.77	23.52	38.68
18	1"	15.84	15.99		16.31	39.26	64.46
19	1-1/2"	31.65	31.95		32.59	78.44	128.93
20	2"	50.65	51.13		52.16	125.55	206.28
21	3"	101.27	102.23		104.29	251.02	412.57
22	4"	128.24	159.75		162.97	392.27	644.63
23	6"	316.51	319.52		325.97	784.60	1,289.27
24	8"	506.39	511.21		521.52	1,255.29	2,062.83
25	10"	727.93	734.86		749.69	1,804.49	2,965.32
26	Gallonage charge	4.87	4.92		5.02	12.08	18.08
27	Multi-Family						
28	5/8" X 3/4"	6.32	6.38		6.51	15.67	25.79
29	3/4"	9.49	9.58		9.77	23.52	38.68
30	1"	15.84	15.99		16.31	39.26	64.46
31	1-1/2"	31.65	31.95		32.59	78.44	128.93
32	2"	50.65	51.13		52.16	125.55	206.28
33	3"	101.27	102.23		104.29	251.02	412.57
34	4"	128.24	159.75		162.97	392.27	644.63
35	6"	316.51	319.52		325.97	784.60	1,289.27
36	8"	506.39	511.21		521.52	1,255.29	2,062.83
37	10"	727.93	734.86		749.69	1,804.49	2,965.32
38	Gallonage charge	4.87	4.92		5.02	12.08	18.08
39	Fire Protection						
40	2"	4.22	4.26		4.35	10.47	51.57
41	3"	8.44	8.52		8.69	20.92	103.14
42	4"	13.18	13.31		13.58	32.69	161.16
43	6"	26.38	26.63		27.17	65.40	322.32
44	8"	42.19	42.59		43.45	104.58	515.71
45	10"	60.67	61.25		62.49	150.41	741.33

Rate Schedule - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	12.12	12.24		12.35	29.71	31.63
3	3/4"	12.12	12.24		12.35	29.71	47.44
4	1"	12.12	12.24		12.35	29.71	79.07
5	1-1/2"	12.12	12.24		12.35	29.71	158.14
6	2"	12.12	12.24		12.35	29.71	253.03
7	3"	12.12	12.24		12.35	29.71	506.05
8	4"	12.12	12.24		12.35	29.71	790.71
9	6"	12.12	12.24		12.35	29.71	1,581.41
10	8"	12.12	12.24		12.35	29.71	2,530.26
11	10"	12.12	12.24		12.35	29.71	3,637.25
12	Gallage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallage Charge, Capped Usage	9.39	9.48		9.57	23.02	29.92
14							
15	Commerical						
16	5/8" X 3/4"	12.12	12.24		12.35	29.71	31.63
17	3/4"	18.16	18.34		18.51	44.53	47.44
18	1"	30.26	30.55		30.83	74.17	79.07
19	1-1/2"	60.53	61.12		61.67	148.37	158.14
20	2"	96.85	97.79		98.68	237.41	253.03
21	3"	193.71	195.59		197.36	474.81	506.05
22	4"	302.64	305.58		308.35	741.83	790.71
23	6"	605.31	611.20		616.74	1,483.76	1,581.41
24	8"	968.51	977.93		986.79	2,374.03	2,530.26
25	10"	1,392.22	1,405.76		1,418.50	3,412.64	3,637.25
26	Gallage charge	11.28	11.39		11.49	27.64	35.91
27	Multi-Family						
28	5/8" X 3/4"	12.12	12.24		12.35	29.71	31.63
29	3/4"	18.16	18.34		18.51	44.53	47.44
30	1"	30.26	30.55		30.83	74.17	79.07
31	1-1/2"	60.53	61.12		61.67	148.37	158.14
32	2"	96.85	97.79		98.68	237.41	253.03
33	3"	193.71	195.59		197.36	474.81	506.05
34	4"	302.64	305.58		308.35	741.83	790.71
35	6"	605.31	611.20		616.74	1,483.76	1,581.41
36	8"	968.51	977.93		986.79	2,374.03	2,530.26
37	10"	1,392.22	1,405.76		1,418.50	3,412.64	3,637.25
38	Gallage charge	11.28	11.39		11.49	27.64	35.91
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	30.28	30.57		30.85	74.22	66.42
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: 1 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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	1,328	1,866	Split Yr	8,453	6.51	8,645	NA	25.79	34,249
3	3/4"	0	0	Split Yr	0	9.77	0	NA	38.68	0
4	1"	0	0	Split Yr	0	16.31	0	NA	64.46	0
5	1-1/2"	0	0	Split Yr	0	32.59	0	NA	128.93	0
6	2"	0	0	Split Yr	0	52.16	0	NA	206.28	0
7	3"	0	0	Split Yr	0	104.29	0	NA	412.57	0
8	4"	0	0	Split Yr	0	162.97	0	NA	644.63	0
9	Gallorage									
10	Block 1	-	1,866	Split Yr	9,149	5.02	9,367	1,849	18.08	33,430
11	Block 2	-		Split Yr	0	-	0	17	22.60	384
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>1,328</u>	<u>1,866</u>		<u>17,601</u>		<u>18,013</u>	<u>1,866</u>		<u>68,063</u>
14	Average Bill				<u>13.25</u>		<u>13.56</u>			<u>51.25</u>
15	Commerical									
16	5/8" X 3/4"	36	40	Split Yr	229	6.51	234	NA	25.79	928
17	3/4"	0	0	Split Yr	0	9.77	0	NA	38.68	0
18	1"	0	0	Split Yr	0	16.31	0	NA	64.46	0
19	1-1/2"	0	0	Split Yr	0	32.59	0	NA	128.93	0
20	2"	0	0	Split Yr	0	52.16	0	NA	206.28	0
21	3"	0	0	Split Yr	0	104.29	0	NA	412.57	0
22	4"	0	0	Split Yr	0	162.97	0	NA	644.63	0
23										
24	Gallorage	-	40	Split Yr	196	5.02	201	0	18.08	723
25										
26										
27	Total Commercial	<u>36</u>	<u>40</u>		<u>425</u>		<u>435</u>	<u>0</u>		<u>1,652</u>
28	Average Bill				<u>11.82</u>		<u>12.09</u>			<u>45.88</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	6.51	0	NA	25.79	0
31	3/4"	0	0	Split Yr	0	9.77	0	NA	38.68	0
32	1"	0	0	Split Yr	0	16.31	0	NA	64.46	0
33	1-1/2"	0	0	Split Yr	0	32.59	0	NA	128.93	0
34	2"	0	0	Split Yr	0	52.16	0	NA	206.28	0
35	3"	0	0	Split Yr	0	104.29	0	NA	412.57	0
36	4"	0	0	Split Yr	0	162.97	0	NA	644.63	0
37										
38	Gallorage	-	0	Split Yr	0	5.02	0	0	18.08	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	4.35	0	NA	51.57	0
45	3"	0	NA	Split Yr	0	8.69	0	NA	103.14	0
46	4"	0	NA	Split Yr	0	13.58	0	NA	161.16	0
47	6"	0	NA	Split Yr	0	27.17	0	NA	322.32	0
48	8"	0	NA	Split Yr	0	43.45	0	NA	515.71	0
49	10"	0	NA	Split Yr	0	62.49	0	NA	741.33	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>18,027</u>		<u>18,448</u>			<u>69,715</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				285		285			456
59	Total Revenue				<u>18,312</u>		<u>18,733</u>			<u>70,171</u>
60	Booked Revenue				<u>18,241</u>					
61	Difference				71 =	0.4%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2w
 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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	333	638	6.32	2,105
3	3/4"	0	0	9.49	0
4	1"	0	0	15.84	0
5	1-1/2"	0	0	31.65	0
6	2"	0	0	50.65	0
7	3"	0	0	101.27	0
8	4"	0	0	128.24	0
9	Gallorage				
10	Block 1	-	638	4.87	3,107
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>333</u>	<u>638</u>		<u>5,212</u>
14	Average Bill				<u>15.65</u>
15	Commerical				
16	5/8" X 3/4"	9	9	6.32	57
17	3/4"	0	0	9.49	0
18	1"	0	0	15.84	0
19	1-1/2"	0	0	31.65	0
20	2"	0	0	50.65	0
21	3"	0	0	101.27	0
22	4"	0	0	128.24	0
23					
24	Gallorage	-	9	4.87	44
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>9</u>	<u>9</u>		<u>101</u>
28	Average Bill				<u>11.19</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	6.32	0
31	3/4"	0	0	9.49	0
32	1"	0	0	15.84	0
33	1-1/2"	0	0	31.65	0
34	2"	0	0	50.65	0
35	3"	0	0	101.27	0
36	4"	0	0	128.24	0
37					
38	Gallorage	-	0	4.87	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	4.22	0
45	2"	0	NA	8.44	0
46	3"	0	NA	13.18	0
47	4"	0	NA	26.38	0
48	6"	0	NA	42.19	0
49	8"	0	NA	60.67	0
50					
51					
52					<u>0</u>
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>5,312</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	995	1,228	6.38	6,348
3	3/4"	0	0	9.58	0
4	1"	0	0	15.99	0
5	1-1/2"	0	0	31.95	0
6	2"	0	0	51.13	0
7	3"	0	0	102.23	0
8	4"	0	0	159.75	0
9	Gallongage				
10	Block 1	-	1,228	4.92	6,042
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>995</u>	<u>1,228</u>		<u>12,390</u>
14	Average Bill				<u>12.45</u>
15	Commerical				
16	5/8" X 3/4"	27	31	6.38	172
17	3/4"	0	0	9.58	0
18	1"	0	0	15.99	0
19	1-1/2"	0	0	31.95	0
20	2"	0	0	51.13	0
21	3"	0	0	102.23	0
22	4"	0	0	159.75	0
23					
24	Gallongage	-	31	4.92	153
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>27</u>	<u>31</u>		<u>325</u>
28	Average Bill				<u>12.03</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	6.38	0
31	3/4"	0	0	9.58	0
32	1"	0	0	15.99	0
33	1-1/2"	0	0	31.95	0
34	2"	0	0	51.13	0
35	3"	0	0	102.23	0
36	4"	0	0	159.75	0
37					
38	Gallongage	-	0	4.92	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	4.26	0
45	2"	0	NA	8.52	0
46	3"	0	NA	13.31	0
47	4"	0	NA	26.63	0
48	6"	0	NA	42.59	0
49	8"	0	NA	61.25	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>12,715</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	1,370	2,009	Split Yr	16,728	12.35	16,920		31.63	43,333
3	3/4"	0	0	Split Yr	0	12.35	0		47.44	0
4	1"	0	0	Split Yr	0	12.35	0		79.07	0
5	1-1/2"	0	0	Split Yr	0	12.35	0		158.14	0
6	2"	0	0	Split Yr	0	12.35	0		253.03	0
7	3"	0	0	Split Yr	0	12.35	0		506.05	0
8	4"	0	0	Split Yr	0	12.35	0		790.71	0
9	Gallage cap (gallons)		none							
10	Capped Usage	-	2,009	Split Yr	18,986	9.57	19,226	2,009	29.92	60,109
11	Usage Above Cap	-	17					17		
12										
13	Total Residential	<u>1,370</u>	<u>2,026</u>		<u>35,713</u>		<u>36,146</u>			<u>103,442</u>
14	Average Bill				<u>26.07</u>		<u>26.38</u>			<u>75.51</u>
15	Commercial									
16	5/8" X 3/4"	12	32	Split Yr	147	12.35	148		31.63	380
17	3/4"	0	0	Split Yr	0	18.51	0		47.44	0
18	1"	0	0	Split Yr	0	30.83	0		79.07	0
19	1-1/2"	0	0	Split Yr	0	61.67	0		158.14	0
20	2"	0	0	Split Yr	0	98.68	0		253.03	0
21	3"	0	0	Split Yr	0	197.36	0		506.05	0
22	4"	0	0	Split Yr	0	308.35	0		790.71	0
23										
24	Gallage	-	32	Split Yr	364	11.49	368		35.91	1,149
25	Total Commercial	<u>12</u>	<u>32</u>		<u>510</u>		<u>516</u>			<u>1,529</u>
26	Average Bill				<u>42.52</u>		<u>42.99</u>			<u>127.39</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	Split Yr	0	12.35	0		31.63	0
29	3/4"	0	0	Split Yr	0	18.51	0		47.44	0
30	1"	0	0	Split Yr	0	30.83	0		79.07	0
31	1-1/2"	0	0	Split Yr	0	61.67	0		158.14	0
32	2"	0	0	Split Yr	0	98.68	0		253.03	0
33	3"	0	0	Split Yr	0	197.36	0		506.05	0
34	4"	0	0	Split Yr	0	308.35	0		790.71	0
35										
36	Gallage	-	0	Split Yr	0	11.49	0		35.91	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	230	NA	Split Yr	7,014	30.85	7,096		66.42	15,277
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>7,014</u>		<u>7,096</u>			<u>15,277</u>
44	Subtotal				<u>43,237</u>		<u>43,757</u>			<u>120,248</u>
45	Unbilled Revenues				0		0		-	-
46	Guaranteed Revenues				0		0		-	-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>43,237</u>		<u>43,757</u>			<u>120,248</u>
49	Booked Revenue				<u>43,424</u>					
50	Difference				<u>(187)</u> =	-0.4%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den
 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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	344	664	12.12	4,169
3	3/4"	0	0	12.12	0
4	1"	0	0	12.12	0
5	1-1/2"	0	0	12.12	0
6	2"	0	0	12.12	0
7	3"	0	0	12.12	0
8	4"	0	0	12.12	0
9	<i>Gallorage cap</i>				
10	<i>Capped Usage</i>	-	664	9.39	6,235
11	<i>Usage Above Cap</i>	-			
12					
13	Total Residential	<u>344</u>	<u>664</u>		<u>10,404</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	3	7	12.12	36
17	3/4"	0	0	18.16	0
18	1"	0	0	30.26	0
19	1-1/2"	0	0	60.53	0
20	2"	0	0	96.85	0
21	3"	0	0	193.71	0
22	4"	0	0	302.64	0
23					
24	<i>Gallorage</i>	-	7	11.28	79
25	Total Commercial	<u>3</u>	<u>7</u>		<u>115</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	12.12	0
29	3/4"	0	0	18.16	0
30	1"	0	0	30.26	0
31	1-1/2"	0	0	60.53	0
32	2"	0	0	96.85	0
33	3"	0	0	193.71	0
34	4"	0	0	302.64	0
35					
36	<i>Gallorage</i>	-	0	11.28	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	59	NA	30.28	1,787
41	<i>Sprinkler Heads</i>	0	NA	-	0
42	<i>Reuse</i>	0	NA	-	0
43	Total Flat Rate - Other				<u>1,787</u>
44	Subtotal				<u>12,306</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

0

Schedule: E-2s

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	1,026	1,345	12.24	12,558
3	3/4"	0	0	12.24	0
4	1"	0	0	12.24	0
5	1-1/2"	0	0	12.24	0
6	2"	0	0	12.24	0
7	3"	0	0	12.24	0
8	4"	0	0	12.24	0
9	<i>Gallorage cap</i>				
10	<i>Capped Usage</i>	-	1,345	9.48	12,751
11	<i>Usage Above Cap</i>	-			
12		-			
13	Total Residential	<u>1,026</u>	<u>1,345</u>		<u>25,309</u>
14	Average Bill				<u>24.67</u>
15	Commerical				
16	5/8" X 3/4"	9	25	12.24	110
17	3/4"	0	0	18.34	0
18	1"	0	0	30.55	0
19	1-1/2"	0	0	61.12	0
20	2"	0	0	97.79	0
21	3"	0	0	195.59	0
22	4"	0	0	305.58	0
23					
24	<i>Gallorage</i>	-	25	11.39	285
25	Total Commercial	<u>9</u>	<u>25</u>		<u>395</u>
26	Average Bill				<u>43.88</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	12.24	0
29	3/4"	0	0	18.34	0
30	1"	0	0	30.55	0
31	1-1/2"	0	0	61.12	0
32	2"	0	0	97.79	0
33	3"	0	0	195.59	0
34	4"	0	0	305.58	0
35					
36	<i>Gallorage</i>	-	0	11.39	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	171	NA	30.57	5,227
41	<i>Sprinkler Heads</i>	0	NA	-	0
42	<i>Reuse</i>	0	NA	-	0
43	Total Flat Rate - Other				<u>5,227</u>
44	Subtotal				<u>30,931</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Jungle Den

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	109	5	0	0	0	114
2	Feb-05	111	7	0	0	0	118
3	Mar-05	110	6	0	0	0	116
4	Apr-05	109	5	0	0	0	114
5	May-05	110	5	0	0	0	115
6	Jun-05	110	7	0	0	0	117
7	Jul-05	110	10	0	0	0	120
8	Aug-05	110	6	0	0	0	116
9	Sep-05	111	4	0	0	0	115
10	Oct-05	111	10	0	0	0	121
11	Nov-05	111	6	0	0	0	117
12	Dec-05	112	5	0	0	0	117
13	Total Water	1,324	76	0	0	0	1,400

SEWER

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

Miscellaneous Service Charges

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		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

Jungle Den

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	30	0	0	0	0	30
2	Feb-05	15	0	0	0	0	15
3	Mar-05	15	0	0	0	0	15
4	Apr-05	30	0	0	0	0	30
5	May-05	60	0	0	0	0	60
6	Jun-05	15	0	0	0	0	15
7	Jul-05	15	0	0	0	0	15
8	Aug-05	45	0	0	0	0	45
9	Sep-05	0	0	0	0	0	0
10	Oct-05	0	0	0	0	0	0
11	Nov-05	0	0	0	0	0	0
12	Dec-05	60	0	0	0	0	60
13	Total Water	<u>285</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285</u>
14	Annual Events	19	0	0	0	0	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	285	0	0	0	0	285
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	456	0	0	0	0	456
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Jungle Den

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

1	Any fire hydrant information is detailed on enclosed system maps		
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Private Fire Protection Service

Florida Public Service Commission

Jungle Den

Schedule: E-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

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

1	Any fire hydrant information is detailed on enclosed system maps		
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Contracts and Agreements Schedule

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule: E-9

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Jungle Den
 Docket No. 060368-WS

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year Ended: 12/31/2005

Water [X] or Sewer [X]

Schedule: E-12

Page: 1 of 1

Preparer: Jack Schreyer

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

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,328	Note A	1,328	1,866	Note B	1,866	6.51	8,645		25.79	34,249
3	3/4"	0		0	0		0	9.77	0		38.68	0
4	1"	0		0	0		0	16.31	0		64.46	0
5	1-1/2"	0		0	0		0	32.59	0		128.93	0
6	2"	0		0	0		0	52.16	0		206.28	0
7	3"	0		0	0		0	104.29	0		412.57	0
8	4"	0		0	0		0	162.97	0		644.63	0
9	Gallonge											
10	Block 1	-		0	1,866		1,866	5.02	9,367	1,849	18.08	33,430
11	Block 2	-		0	0		0	-	0	17	22.60	384
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	1,328		1,328	1,866		1,866		18,013	1,866		68,063
14												
15	Commerical											
16	5/8" X 3/4"	36		36	40		40	6.51	234		25.79	928
17	3/4"	0		0	0		0	9.77	0		38.68	0
18	1"	0		0	0		0	16.31	0		64.46	0
19	1-1/2"	0		0	0		0	32.59	0		128.93	0
20	2"	0		0	0		0	52.16	0		206.28	0
21	3"	0		0	0		0	104.29	0		412.57	0
22	4"	0		0	0		0	162.97	0		644.63	0
23												
24	Gallonge	-		0	40		40	5.02	201	40	18.08	723
25	Total Commerical	36		36	0		40		435	40		1,652
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	6.51	0		25.79	0
29	3/4"	0		0	0		0	9.77	0		38.68	0
30	1"	0		0	0		0	16.31	0		64.46	0
31	1-1/2"	0		0	0		0	32.59	0		128.93	0
32	2"	0		0	0		0	52.16	0		206.28	0
33	3"	0		0	0		0	104.29	0		412.57	0
34	4"	0		0	0		0	162.97	0		644.63	0
35												
36	Gallonge	-		0	0		0	5.02	0	0	18.08	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		51.57	0
41	3"	0		0				-	0		103.14	0
42	4"	0		0				-	0		161.16	0
43	6"	0		0				-	0		322.32	0
44	8"	0		0				-	0		515.71	0
45	10"	0		0				-	0		741.33	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	1,364		1,364	1,866		1,906		18,448	1,906		69,715
50	Misc. Service Charge								285			456
51	Total Revenue								18,733			70,171

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	1,328	Note A	1,328	1,866	Note B	1,866	6.51	8,645		25.79	34,249
3	3/4"	0		0	0		0	9.77	0		38.68	0
4	1"	0		0	0		0	16.31	0		64.46	0
5	1-1/2"	0		0	0		0	32.59	0		128.93	0
6	2"	0		0	0		0	52.16	0		206.28	0
7	3"	0		0	0		0	104.29	0		412.57	0
8	4"	0		0	0		0	162.97	0		644.63	0
9	Gallorage											
10	Block 1	0		0	1,866		1,866	5.02	9,367	1,849	18.08	33,430
11	Block 2	0		0	0		0	-	0	17	22.60	384
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	<u>1,328</u>		<u>1,328</u>	<u>1,866</u>		<u>1,866</u>		<u>18,013</u>	<u>1,866</u>		<u>68,063</u>
14												
15	Commerical											
16	5/8" X 3/4"	36		36	40		40	6.51	234		25.79	928
17	3/4"	0		0	0		0	9.77	0		38.68	0
18	1"	0		0	0		0	16.31	0		64.46	0
19	1-1/2"	0		0	0		0	32.59	0		128.93	0
20	2"	0		0	0		0	52.16	0		206.28	0
21	3"	0		0	0		0	104.29	0		412.57	0
22	4"	0		0	0		0	162.97	0		644.63	0
23									0			
24	Gallorage	<u>0</u>		<u>0</u>	<u>40</u>		<u>40</u>	<u>5.02</u>	<u>201</u>	<u>40</u>	<u>18.08</u>	<u>723</u>
25	Total Commercial	<u>36</u>		<u>36</u>	<u>40</u>		<u>40</u>		<u>435</u>	<u>40</u>		<u>1,652</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	6.51	0		25.79	0
29	3/4"	0		0	0		0	9.77	0		38.68	0
30	1"	0		0	0		0	16.31	0		64.46	0
31	1-1/2"	0		0	0		0	32.59	0		128.93	0
32	2"	0		0	0		0	52.16	0		206.28	0
33	3"	0		0	0		0	104.29	0		412.57	0
34	4"	0		0	0		0	162.97	0		644.63	0
35												
36	Gallorage	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>5.02</u>	<u>0</u>	<u>0</u>	<u>18.08</u>	<u>0</u>
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0			-	0			51.57	0
41	3"	0		0			-	0			103.14	0
42	4"	0		0			-	0			161.16	0
43	6"	0		0			-	0			322.32	0
44	8"	0		0			-	0			515.71	0
45	10"	0		0			-	0			741.33	0
46	Per Hydrant	0		0			-	0			-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>				<u>0</u>				<u>0</u>
48												
49	Subtotals	<u>1,364</u>		<u>1,364</u>	<u>1,906</u>		<u>1,906</u>		<u>18,448</u>	<u>1,906</u>		<u>69,715</u>
50	Misc. Service Charge								<u>285</u>			<u>456</u>
51	Total Revenue								<u>18,733</u>			<u>70,171</u>

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,370	Note A	1,370	2,009	Note B	2,009	12.35	16,920		31.63	43,333
3	3/4"	0		0	0		0	12.35	0		47.44	0
4	1"	0		0	0		0	12.35	0		79.07	0
5	1-1/2"	0		0	0		0	12.35	0		158.14	0
6	2"	0		0	0		0	12.35	0		253.03	0
7	3"	0		0	0		0	12.35	0		506.05	0
8	4"	0		0	0		0	12.35	0		790.71	0
9	Gallorage cap (gallons)											6,000
10	Capped Usage	-			2,009		2,009	9.57	19,226	2,009	29.92	60,109
11	Usage Above Cap	-			17		17			17		
12												
13	Total Residential	<u>1,370</u>		<u>1,370</u>	<u>2,026</u>		<u>2,026</u>		<u>36,146</u>	<u>2,026</u>		<u>103,442</u>
14												
15	Commerical											
16	5/8" X 3/4"	12		12	32		32	12.35	148		31.63	380
17	3/4"	0		0	0		0	18.51	0		47.44	0
18	1"	0		0	0		0	30.83	0		79.07	0
19	1-1/2"	0		0	0		0	61.67	0		158.14	0
20	2"	0		0	0		0	98.68	0		253.03	0
21	3"	0		0	0		0	197.36	0		506.05	0
22	4"	0		0	0		0	308.35	0		790.71	0
23									0			
24	Gallorage	-			32		32	11.49	368	32	35.91	1,149
25	Total Commercial	<u>12</u>		<u>12</u>	<u>0</u>		<u>32</u>		<u>516</u>	<u>32</u>		<u>1,529</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	12.35	0		31.63	0
29	3/4"	0		0	0		0	18.51	0		47.44	0
30	1"	0		0	0		0	30.83	0		79.07	0
31	1-1/2"	0		0	0		0	61.67	0		158.14	0
32	2"	0		0	0		0	98.68	0		253.03	0
33	3"	0		0	0		0	197.36	0		506.05	0
34	4"	0		0	0		0	308.35	0		790.71	0
35												
36	Gallorage	-		0	0		0	11.49	0	0	35.91	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Flat Rate											
40	Res. Wastewater Only	230		230				30.85	7,096		66.42	15,277
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	<u>0</u>		<u>230</u>					<u>7,096</u>			<u>15,277</u>
44	Subtotals	<u>1,382</u>		<u>1,612</u>	<u>2,026</u>		<u>2,058</u>		<u>43,757</u>	<u>2,058</u>		<u>120,248</u>
45	Misc. Service Charge								0			0
46	Total Revenue								<u>43,757</u>			<u>120,248</u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Factor	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,370	Note A	1,370	664	Note B	2,009	12.35	16,920		31.63	43,333
3	3/4"	0		0	0		0	12.35	0		47.44	0
4	1"	0		0	0		0	12.35	0		79.07	0
5	1-1/2"	0		0	0		0	12.35	0		158.14	0
6	2"	0		0	0		0	12.35	0		253.03	0
7	3"	0		0	0		0	12.35	0		506.05	0
8	4"	0		0	0		0	12.35	0		790.71	0
9	Gallonge cap (gallons)										6,000	
10	Capped Usage				664		2,009	9.57	19,226	2,009	29.92	60,109
11	Usage Above Cap				0		17			17		
1	Total Residential	<u>1,370</u>		<u>1,370</u>	<u>664</u>		<u>2,026</u>		<u>36,146</u>	<u>2,026</u>		<u>103,442</u>
2												
3	Commerical											
4	5/8" X 3/4"	12		12	7		32	12.35	148		31.63	380
5	3/4"	0		0	0		0	18.51	0		47.44	0
6	1"	0		0	0		0	30.83	0		79.07	0
7	1-1/2"	0		0	0		0	61.67	0		158.14	0
8	2"	0		0	0		0	98.68	0		253.03	0
9	3"	0		0	0		0	197.36	0		506.05	0
10	4"	0		0	0		0	308.35	0		790.71	0
11									0			
12	Gallonge				7		32	11.49	368	32	35.91	1,149
13	Total Commercial	<u>12</u>		<u>12</u>	<u>7</u>		<u>32</u>		<u>516</u>	<u>32</u>		<u>1,529</u>
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	12.35	0		31.63	0
17	3/4"	0		0	0		0	18.51	0		47.44	0
18	1"	0		0	0		0	30.83	0		79.07	0
19	1-1/2"	0		0	0		0	61.67	0		158.14	0
20	2"	0		0	0		0	98.68	0		253.03	0
21	3"	0		0	0		0	197.36	0		506.05	0
22	4"	0		0	0		0	308.35	0		790.71	0
23												
24	Gallonge			0	0		0	11.49	0	0	35.91	0
25	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Flat Rate											
28	Res. Wastewater Only	230		230				30.85	7,096		66.42	15,277
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0		0				-	0		-	0
31	Total Flat Rate - Other	<u>230</u>		<u>230</u>				-	<u>7,096</u>		-	<u>15,277</u>
32												
33	Subtotals	<u>1,612</u>		<u>1,382</u>	<u>671</u>		<u>2,058</u>		<u>43,757</u>	<u>2,058</u>		<u>120,248</u>
34	Misc. Service Charge								0			0
35	Total Revenue								<u>43,757</u>			<u>120,248</u>
36												

Note A: Reflects projected customer growth for 2007

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

Billing Analysis Schedules

Florida Public Service Commission

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

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

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

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

See attached Bill Analyses







**Jungle Den
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Water Treatment Plant Data	F-3	153
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Used and Useful Calculations - Water Treatment Plant	F-5	155
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Used and Useful Calculation - Distribution & Collection Systems	F-7	157
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Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



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

Florida Public Service Commission

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

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

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

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	226	0	236	0	(10)	
2	Feb	207	0	215	0	(8)	
3	Mar	226	0	197	0	29	
4	Apr	166	0	168	0	(2)	
5	May	131	0	142	0	(11)	
6	Jun	162	0	134	0	28	
7	Jul	187	0	166	0	21	
8	Aug	152	0	135	0	17	
9	Sep	121	0	107	0	14	
10	Oct	151	0	127	0	24	
11	Nov	152	0	141	0	11	
12	Dec	186	0	140	0	46	
13	TOTAL	2,067	0	1,908	0	159	7.7%

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

Florida Public Service Commission

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

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

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	440,000	0	0	0	440,000	0
2	Feb	402,000	0	0	0	402,000	0
3	Mar	515,000	0	0	0	515,000	0
4	Apr	316,000	0	0	0	316,000	0
5	May	543,000	0	0	0	543,000	0
6	Jun	593,000	0	0	0	593,000	0
7	Jul	678,000	0	0	0	678,000	0
8	Aug	625,000	0	0	0	625,000	0
9	Sep	581,000	0	0	0	581,000	0
10	Oct	646,000	0	0	0	646,000	0
11	Nov	469,000	0	0	0	469,000	0
12	Dec	475,000	0	0	0	475,000	0
13	Total	6,283,000	0	0	0	6,283,000	0

Water Treatment Plant Data

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

Florida Public Service Commission

Schedule: F-3
 Page: 1 of 1
 Preparer: John F. Guastella

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

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

Sewer Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-4
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>21,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>37,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Jungle Den
Docket No. 060368-WS**

Schedule: F-5
Page: 1 of 1
Preparer: John F. Guastella

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

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Inter-Connected

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule: F-6

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	Used & Useful		Note
	Interim	Permanent	
1	100%	100%	

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

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

Florida Public Service Commission

**Jungle Den
Docket No. 060368-WS**

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

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

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

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

Water							
1					100%	100%	Built- Out

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

Sewer							
2					100%	100%	-

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

Jungle Den

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule: F-8

Page: 1 of 1

Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	115.0	115.0	114.2	
2	2002	114.0	114.0	114.2	
3	2003	113.0	113.0	114.2	
4	2004	114.0	114.0	114.2	
5	2005	115.0	115.0	114.2	
6	2006			114.2	0.00%
7	2007			114.2	0.00%
8	2008			114.2	0.00%
9	2009			114.2	0.00%
10	2010			114.2	0.00% 5 yrs beyond 2005
11	2011			114.2	0.00%
12	2012			114.2	0.00% 5yrs beyond 2007

X Coefficient(s) 0.000

SEWER

13	2001	124.0	124.0	124.7	
14	2002	127.5	127.5	127.7	
15	2003	132.0	132.0	130.7	
16	2004	134.5	134.5	133.7	
17	2005	135.5	135.5	136.7	
18	2006			139.7	2.19%
19	2007			142.7	2.15%
20	2008			145.7	2.10%
21	2009			148.7	2.06%
22	2010			151.7	2.02% 5 yrs beyond 2005
23	2011			154.7	1.98%
24	2012			157.7	1.94% 5yrs beyond 2007

X Coefficient(s) 3.000

Equivalent Residential Connections - Water

Florida Public Service Commission

Jungle Den
 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.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	114	114	114.0	2,255	19.781	2,255	114.0	
2	2002	114	112	113.0	2,161	19.124	2,207	115.4	1.23%
3	2003	112	112	112.0	2,052	18.321	2,084	113.7	-1.44%
4	2004	112	112	112.0	1,981	17.688	2,011	113.7	-0.04%
5	2005	112	112	112.0	1,868	16.679	1,908	114.4	0.62%
Average Growth Through 5-Year Period (Col. 8)									0.09%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

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

Schedule: F-10
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	123	123	123.0	2,895	23.537	2,895	123.0	
2	2002	123	130	126.5	2,911	23.012	2,911	126.5	2.85%
3	2003	130	132	131.0	2,775	21.183	2,875	135.7	7.29%
4	2004	132	135	133.5	2,283	17.101	2,301	134.6	-0.86%
5	2005	135	134	134.5	2,011	14.952	2,043	136.6	1.55%
Average Growth Through 5-Year Period (Col. 8)									2.66%





Jungle Den
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
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Rate Schedule - Interim Rates

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates
WATER			140.70%
1	Residential		
2	5/8" X 3/4"	6.51	15.67
3	3/4"	9.77	23.52
4	1"	16.31	39.26
5	1-1/2"	32.59	78.44
6	2"	52.16	125.55
7	3"	104.29	251.02
8	4"	162.97	392.27
9	6"	325.97	784.60
10	8"	521.52	1,255.29
11	10"	749.69	1,804.49
12	Gallonage, Block 1	5.02	12.08
13	Block 2	-	-
14	Block 3	-	-
15	General Service		
16	5/8" X 3/4"	6.51	15.67
17	3/4"	9.77	23.52
18	1"	16.31	39.26
19	1-1/2"	32.59	78.44
20	2"	52.16	125.55
21	3"	104.29	251.02
22	4"	162.97	392.27
23	6"	325.97	784.60
24	8"	521.52	1,255.29
25	10"	749.69	1,804.49
26	Gallonage charge	5.02	12.08
27	Fire Protection		
28	2"	4.35	10.47
29	3"	8.69	20.92
30	4"	13.58	32.69
31	6"	27.17	65.40
32	8"	43.45	104.58
33	10"	62.49	150.41

(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
SEWER		
140.58%		
Residential		
5/8" X 3/4"	12.35	29.71
3/4"	12.35	29.71
1"	12.35	29.71
1-1/2"	12.35	29.71
2"	12.35	29.71
3"	12.35	29.71
4"	12.35	29.71
6"	12.35	29.71
8"	12.35	29.71
10"	12.35	29.71
Gallonage cap (gallons)	6,000	6,000
Gallonage charge	9.57	23.02
General Service		
5/8" X 3/4"	12.35	29.71
3/4"	18.51	44.53
1"	30.83	74.17
1-1/2"	61.67	148.37
2"	98.68	237.41
3"	197.36	474.81
4"	308.35	741.83
6"	616.74	1,483.76
8"	986.79	2,374.03
10"	1,418.50	3,412.64
Gallonage charge	11.49	27.64
Flat Rate		
Res. Wastewater Only	30.85	74.22
Sprinkler Heads	-	-
Reuse	-	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	21,342	0	21,342	A-1
2	Utility Land & Land Rights	260	0	260	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	(12,983)	0	(12,983)	A-1
6	Less: CIAC	(10,649)	0	(10,649)	A-1
7	Accumulated Amortization of CIAC	6,797	0	6,797	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	11,893	0	11,893	A-1
12	Total Rate Base	16,661	0	16,661	
SEWER					
13	Utility Plant in Service	361,987	0	361,987	A-2
14	Utility Land & Land Rights	119,526	0	119,526	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	(132,207)	0	(132,207)	A-2
18	Less: CIAC	(132,868)	0	(132,868)	A-2
19	Accumulated Amortization of CIAC	72,711	0	72,711	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	18,529	0	18,529	A-2
23	Total Rate Base	307,679	0	307,679	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
Water							
1 Water Sales Revenues	18,027	0	18,027	25,364	43,391	B-4	
2 Other Revenues	285	0	285	0	285	B-4	
3 OPERATING REVENUES	18,312	0	18,312	25,364	43,676		
4 Operation & Maintenance	38,891	0	38,891	375	39,265	B-5	
5 Depreciation, net of CIAC Amort.	368	0	368		368	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	1,554	0	1,554	1,141	2,694	B-15	
8 Provision for Income Taxes	(8,716)	0	(8,716)	9,116	400	C-1	
9 OPERATING EXPENSES	32,096	0	32,096	10,631	42,728		
10 NET OPERATING INCOME	(13,784)	0	(13,784)	14,732	948		
11 RATE BASE	16,661	0	16,661		16,661	A-1	
12 RATE OF RETURN	-82.74%				5.69%		
Sewer							
13 Sewer Sales Revenues	43,237	0	43,237	60,783	104,021	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	43,237	0	43,237	60,783	104,021		
16 Operation & Maintenance	49,988	0	49,988	898	50,886	B-6	
17 Depreciation, net of CIAC Amort.	6,209	0	6,209		6,209	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	10,032	0	10,032	2,733	12,765	B-15	
20 Provision for Income Taxes	(8,199)	0	(8,199)	18,570	10,371	C-1	
21 OPERATING EXPENSES	58,031	0	58,031	22,201	80,231		
22 NET OPERATING INCOME	(14,793)	0	(14,793)	38,583	23,789		
23 RATE BASE	307,679	0	307,679		307,679	A-2	
24 RATE OF RETURN	-4.81%				7.73%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Jungle Den
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Histo: Projected []
 Water [X] Sewer [X]

Schedule: G-5
 Page: 1 of 1
 Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>25,364</u>	<u>60,783</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>1,141</u>	<u>2,735</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	18,312	43,237
9	Plus Required Revenue Adjustment	<u>25,364</u>	<u>60,783</u>
10	Rate Year Revenue at Proposed Rates	43,676	104,021
11			
12	Less Operating Expenses Before Income Taxes	(42,328)	(69,860)
13	Less Interest Expense	(311)	(7,275)
14	Taxable Income	1,037	26,885
15	Income Tax at Composite Rate of	38.58% 400	10,371
16	Less Income Tax at Present Rates	<u>8,716</u>	<u>8,199</u>
17			
18	Income Tax Adjustment	<u>9,116</u>	<u>18,570</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	4,654	27.93%	6.00%	1.68%	279	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	6,981	41.90%	9.12%	3.82%	637	D-2
5 Customer Deposits	534	3.21%	6.00%	0.19%	32	D-2
6 Accumulated Deferred Income Taxes	4,491	26.96%	0.00%	0.00%	0	D-2
7 Total	<u>16,661</u>	<u>100.00%</u>		<u>5.69%</u>	<u>948</u>	
SEWER						
8 Long-Term Debt	120,718	39.23%	6.00%	2.35%	7,243	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	181,077	58.85%	9.12%	5.37%	16,514	D-2
12 Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13 Accumulated Deferred Income Taxes	5,350	1.74%	0.00%	0.00%	0	D-2
14 Total	<u>307,679</u>	<u>100.00%</u>		<u>7.73%</u>	<u>23,789</u>	

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