

**Jungle Den
Water and Sewer**

Docket No. 080121-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

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- OMP _____
- COM _____
- CTR _____
- ECR _____
- DEL 1 _____
- DDC _____
- DCA _____
- CCR _____
- PCA _____
- SEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER - DATE

04367 MAY 22 08

FPSC-COMMISSION CLERK



**Jungle Den
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year 2007			Pro Forma Test Year		Supporting Schedules	
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1	Utility Plant in Service	27,208	6,457	33,665	14,820	48,484	A-5	
2	Utility Land & Land Rights	260	0	260	0	260	A-5	
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7	
4	Construction Work in Progress	0	0	0	0	0		
5	Less: Accumulated Depreciation	(13,062)	(861)	(13,923)	10,160	(3,763)	A-9	
6	Less: CIAC	(10,704)	0	(10,704)	0	(10,704)	A-12	
7	Accumulated Amortization of CIAC	7,318	(130)	7,188	0	7,188	A-14	
8	Acquisition Adjustments	0	0	0	0	0		
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0		
10	Less: Advances For Construction		0	0	0	0	A-16	
11	Working Capital Allowance	0	12,341	12,341	4,707	17,049	A-17, A-3	
12	Total Rate Base	11,019	17,808	28,827	29,687	58,514		

Schedule of Sewer Rate Base

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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 Test Year 2007		(4)	(5) Pro Forma Test Year		(6)	(7)
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules	
1 Utility Plant in Service	372,729	7,692	380,421	2,123	382,544	A-6	
2 Utility Land & Land Rights	119,526	0	119,526	0	119,526	A-6	
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7	
4 Construction Work in Progress	0	0	0	0	0		
5 Less: Accumulated Depreciation	(145,171)	(1,026)	(146,197)	(7)	(146,204)	A-10	
6 Less: CIAC	(134,131)	0	(134,131)	0	(134,131)	A-12	
7 Accumulated Amortization of CIAC	77,228	(1,703)	75,525	0	75,525	A-14	
8 Acquisition Adjustments	0	0	0	0	0		
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0		
10 Less: Advances For Construction		0	0	0	0	A-16	
11 Working Capital Allowance	0	17,200	17,200	5,608	22,808	A-17, A-3	
12 Total Rate Base	<u>290,179</u>	<u>22,165</u>	<u>312,344</u>	<u>7,723</u>	<u>320,067</u>		

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			
2	Allocation of Corporate IT	5,785	6,892	A-5, A-6
3	Allocation of Corp Structures & Improvements	672	801	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>6,457</u>	<u>7,692</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	1,782	2,123	
10	Meter replacement cost	23,940	NA	
11	(Less) Retirement of existing meters	(10,902)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>14,820</u>	<u>2,123</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		-	-	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27		-	-	
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	792	943	
30	Allocation of Corp Structures & Improvements	69	82	
31		-	-	
32		-	-	
33		-	-	
34	Total 2007 Adjustments	<u>861</u>	<u>1,026</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	6	7	
38	Meter Replacements			
39	Retirement of existing meters	(10,902)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	326	NA	
41	Salvage	410	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(10,160)</u>	<u>7</u>	
47				

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected [X]

Schedule: A-3
 Page: 2 of 2
 Preparer: R Griffin/J Guastella

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	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	(130)	(1,703)	
12	Total 2007 Adjustments	(130)	(1,703)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	12,341	17,200	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	4,707	5,608	

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

Florida Public Service Commission

**Jungle Den
Docket No. 080121-WS**

Schedule: A-4
Page: 1 of 2
Preparer: R Griffin

Historical Test Year Ending December 31, 2007

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	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	20,861	477,953
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	3,347	31,053
37	12/31/04 Balance	24,208	509,006
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	24,208	509,006
	2006		
42	Additions	4,602	(5,888)
43	Retirements	0	(13,216)
44	Adjustments	(0)	0
45	12/31/06 Balance	28,810	489,902
	2007		
46	Additions	0	3,234
47	Retirements	(1,454)	0
48	Adjustments	0	0
49	Allocations	7,538	8,980
50	12/31/07 Balance	34,893	502,115

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-5

Page: 1 of 3

Preparer: R Griffin/J Guastella

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 Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	174	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,565	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	260	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	13,354	0.00%	0	0	0.00%	0
28	333.4	Services	1,212	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	10,902	0.00%	0	13,038	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	672	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	5,785	0.00%	0	1,782	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>33,925</u>		<u>0</u>	<u>14,820</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5
Page: 2 of 3
Preparer: R Griffin/J Guastella

Jungle Dan

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(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	14,696	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,354
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	10,902	10,902	10,902	10,902	10,902	10,902	10,902	10,902
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	28,810	27,356	27,356	27,356	27,356	27,356	27,356	27,356	27,356	27,356	27,356	27,356	27,356	27,468
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. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the month ending Adjusted balances for Water 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 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(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	14,696	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,354
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	10,902	10,902	10,902	10,902	10,902	10,902	10,902	10,902
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	650	663	663	663	663	679	679	679	679	679	679	679	679	672
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	4,570	4,700	5,209	5,269	5,422	5,539	5,725	5,848	6,227	6,462	6,519	6,777	6,858	5,785
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	34,030	32,799	33,228	33,288	33,441	33,574	33,760	33,883	34,262	34,497	34,554	34,812	34,893	33,926
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 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	206	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	118,526	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	69,357	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	145,166	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	903	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	1,000	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	33,930	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	11,229	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	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
25	354.4	Structures & Improvements	5,300	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	60,453	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	2,481	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	2,158	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	563	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	16,194	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	21,741	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	801	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	6,892	0.00%	0	2,123	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	3,047	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	499,947		0	2,123		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(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	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	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357
10	361.2	Collection Sewers - Gravity	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166
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	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229
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	2,947	2,947	4,519	4,519	4,519	6,181	6,181	6,181	6,181	6,181	6,181	6,181	6,181	5,300
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	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453
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	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	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158
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	563	563	563	563	563	563	563	563	563	563	563	563	563	563
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	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194
38	381.5	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
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	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	489,902	489,902	491,474	491,474	491,474	493,136	493,136	493,136	493,136	493,136	493,136	493,136	493,136	492,255
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. 060121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(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	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	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357
10	361.2	Collection Sewers - Gravity	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166	145,166
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	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229	11,229
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	2,947	2,947	4,519	4,519	4,519	6,181	6,181	6,181	6,181	6,181	6,181	6,181	6,181	5,300
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	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453	60,453
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	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	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158
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	563	563	563	563	563	563	563	563	563	563	563	563	563	563
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	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194	16,194
38	381.5	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
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	775	790	790	790	790	809	809	809	809	809	809	809	809	801
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	5,444	5,695	6,205	6,277	6,459	6,599	6,820	6,967	7,418	7,698	7,766	8,073	8,170	6,892
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	496,121	496,387	498,469	498,541	498,723	500,543	500,765	500,912	501,363	501,643	501,711	502,018	502,115	499,947
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

Schedule: A-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

Historical 2007 & Pro Forma

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

Provide additional support schedules, if necessary.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
Water						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	
Sewer						
9	Plant in Service		0	0	0	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		0	0	0	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<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. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	12,335	124,335
	2004		
34	Additions	471	6,913
35	Retirements	0	0
36	Adjustments	(8,196)	14,143
37	12/31/04 Balance	4,610	145,391
	2005		
38	Additions	471	6,913
39	Retirements	0	0
40	Adjustments	(2)	0
41	12/31/05 Balance	5,079	152,304
	2006		
42	Additions	543	8,500
43	Retirements	0	(13,216)
44	Adjustments	8,316	(8,839)
45	12/31/06 Balance	13,938	138,749
	2007		
46	Additions	933	12,859
47	Retirements	(1,454)	0
48	Adjustments	0	0
49	Allocations	1,388	1,654
50	12/31/07 Balance	14,805	153,262

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	50	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,126	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	6,841	0.00%	0	0	0.00%	0
28	333.4	Services	798	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	4,247	0.00%	0	(10,166)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	69	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	792	0.00%	0	6	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	13,923		0	(10,160)		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(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	47	48	48	48	49	49	50	50	50	51	51	51	52	50
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	1,104	1,108	1,111	1,115	1,119	1,123	1,126	1,130	1,134	1,138	1,141	1,145	1,149	1,126
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	8,030	6,601	6,627	6,653	6,678	6,704	6,730	6,755	6,781	6,807	6,832	6,858	6,884	6,841
28	333.4	Services	783	785	788	790	793	795	798	801	803	806	808	811	813	798
29	334.4	Meters & Meter Installations	3,974	4,019	4,065	4,110	4,156	4,201	4,247	4,292	4,337	4,383	4,428	4,474	4,519	4,247
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	13,938	12,562	12,639	12,717	12,795	12,872	12,950	13,028	13,105	13,183	13,261	13,339	13,416	13,062

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(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	47	48	48	48	49	49	50	50	50	51	51	51	52	50
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	1,104	1,108	1,111	1,115	1,119	1,123	1,126	1,130	1,134	1,138	1,141	1,145	1,149	1,126
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	8,030	6,601	6,627	6,653	6,678	6,704	6,730	6,755	6,781	6,807	6,832	6,858	6,884	6,841
28	333.4	Services	783	785	788	790	793	795	798	801	803	806	808	811	813	798
29	334.4	Meters & Meter Installations	3,974	4,019	4,065	4,110	4,156	4,201	4,247	4,292	4,337	4,383	4,428	4,474	4,519	4,247
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	61	62	63	65	66	68	69	70	72	73	75	76	77	69
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	330	396	468	542	617	694	773	855	941	1,031	1,121	1,216	1,311	792
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	14,328	13,019	13,171	13,323	13,478	13,634	13,792	13,953	14,118	14,287	14,457	14,630	14,805	13,923

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

Page: 1 of 3

Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				%	Balance		%	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	79	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	36,747	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	44,025	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	49	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	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
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	20,804	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	1,039	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	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
25	354.4	Structures & Improvements	613	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	42,857	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	165	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	1,214	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	(28,109)	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	12,257	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	11,704	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	82	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	943	0.00%	0	7	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	1,727	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	146,197		0	7		0

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: A-10
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	79
3	352.1	Franchises	76	77	77	77	78	78	79	79	80	80	80	81	81	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	35,591	35,784	35,977	36,169	36,362	36,555	36,747	36,940	37,133	37,325	37,518	37,711	37,903	36,747
10	361.2	Collection Sewers - Gravity	42,412	42,681	42,949	43,218	43,487	43,756	44,025	44,294	44,562	44,831	45,100	45,369	45,638	44,025
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	38	40	42	44	45	47	49	51	53	55	57	59	61	49
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	20,239	20,333	20,427	20,522	20,616	20,710	20,804	20,899	20,993	21,087	21,181	21,276	21,370	20,804
21	371.3	Pumping Equipment	727	779	831	883	935	987	1,039	1,091	1,143	1,195	1,247	1,299	1,351	1,039
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	534	542	554	565	577	593	609	625	641	658	674	690	706	613
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	41,178	41,457	41,737	42,017	42,297	42,577	42,857	43,137	43,417	43,696	43,976	44,256	44,536	42,857
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	124	131	138	145	152	158	165	172	179	186	193	200	207	165
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	1,180	1,186	1,191	1,197	1,203	1,208	1,214	1,219	1,225	1,231	1,236	1,242	1,248	1,214
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	(28,125)	(28,122)	(28,119)	(28,117)	(28,114)	(28,112)	(28,109)	(28,106)	(28,104)	(28,101)	(28,099)	(28,096)	(28,093)	(28,109)
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	11,807	11,882	11,957	12,032	12,107	12,182	12,257	12,332	12,407	12,482	12,557	12,632	12,707	12,257
38	381.5	Plant Sewers	11,394	11,446	11,497	11,549	11,601	11,653	11,704	11,756	11,808	11,860	11,912	11,963	12,015	11,704
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	1,574	1,600	1,625	1,650	1,676	1,701	1,727	1,752	1,777	1,803	1,828	1,854	1,879	1,727
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	138,749	139,814	140,883	141,952	143,021	144,094	145,168	146,241	147,314	148,388	149,461	150,534	151,608	145,171

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(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	76	77	77	77	78	78	79	79	80	80	80	81	81	79
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	35,591	35,784	35,977	36,169	36,362	36,555	36,747	36,940	37,133	37,325	37,518	37,711	37,903	36,747
10	361.2	Collection Sewers - Gravity	42,412	42,681	42,949	43,218	43,487	43,756	44,025	44,294	44,562	44,831	45,100	45,369	45,638	44,025
11	382.2	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	38	40	42	44	45	47	49	51	53	55	57	59	61	49
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	20,239	20,333	20,427	20,522	20,616	20,710	20,804	20,899	20,993	21,087	21,181	21,276	21,370	20,804
21	371.3	Pumping Equipment	727	779	831	883	935	987	1,039	1,091	1,143	1,195	1,247	1,299	1,351	1,039
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	534	542	554	565	577	593	609	625	641	658	674	690	706	613
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	41,178	41,457	41,737	42,017	42,297	42,577	42,857	43,137	43,417	43,696	43,976	44,256	44,536	42,857
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	124	131	138	145	152	158	165	172	179	186	193	200	207	165
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	1,180	1,186	1,191	1,197	1,203	1,208	1,214	1,219	1,225	1,231	1,236	1,242	1,248	1,214
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	(28,125)	(28,122)	(28,119)	(28,117)	(28,114)	(28,112)	(28,109)	(28,106)	(28,104)	(28,101)	(28,099)	(28,096)	(28,093)	(28,109)
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	11,807	11,882	11,957	12,032	12,107	12,182	12,257	12,332	12,407	12,482	12,557	12,632	12,706	12,257
38	381.5	Plant Sewers	11,394	11,446	11,497	11,549	11,601	11,653	11,704	11,756	11,808	11,860	11,912	11,963	12,015	11,704
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	72	74	76	77	79	81	82	84	86	87	89	91	92	82
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	393	472	558	645	735	827	921	1,018	1,121	1,228	1,336	1,448	1,562	943
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	1,574	1,600	1,625	1,650	1,676	1,701	1,727	1,752	1,777	1,803	1,828	1,854	1,879	1,727
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	139,214	140,360	141,516	142,674	143,835	145,001	146,171	147,343	148,521	149,703	150,886	152,073	153,262	146,197

**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. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-11
Page: 1 of 2
Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 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. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	10,649	131,793
	2004		
26	Additions	0	0
27	Adjustments	0	(680)
28	12/31/04 Balance	10,649	131,113
	2005		
29	Additions	0	2,272
30	Adjustments	0	0
31	12/31/05 Balance	10,649	133,385
	2006		
32	Additions	0	0
33	Adjustments	0	680
34	12/31/06 Balance	10,649	134,065
	2007		
35	Additions	240	289
36	Adjustments	0	0
37	12/31/07 Balance	10,889	134,354

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Schedule: A-12

Jungle Den

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Amount	(5) Amount	(6) Non-Used %	(7) Useful Amount
1		WATER						
		Cash CIAC:						
3	320	Water Treatment Equipment	10,005	0.00%	0		0.00%	0
4	334	Meter Fees	493	0.00%	0		0.00%	0
5	331	Main Extension Charge	205	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>10,704</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>10,704</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	132,413	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	1,068	0.00%	0		0.00%	0
24	363	Service Installation Fees	650	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>134,131</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>134,131</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	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
4	334	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
5	331	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	390	390	390	205
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,889	10,889	10,889	10,704
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,889	10,889	10,889	10,704
18																
19		SEWER														
20		Cash CIAC:														
21	380	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
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,290	1,290	1,290	1,068
24	363	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
25		Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,354	134,354	134,354	134,131
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,354	134,354	134,354	134,131

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

Docket No. 090121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

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 Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 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
4	334 Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
5	331 Main Extension Charge	150	150	150	150	150	150	150	150	150	150	390	390	390	205
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,889	10,889	10,889	10,704
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,889	10,889	10,889	10,704
18															
19	SEWER														
20	Cash CIAC:														
21	380 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
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,290	1,290	1,290	1,068
24	363 Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
25	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,354	134,354	134,354	134,131
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,354	134,354	134,354	134,131

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

Florida Public Service Commission

Jungle Den

Schedule: A-13

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 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. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	6,459	66,026
	2004		
26	Additions	91	1,672
27	Adjustments	(1)	(6,000)
28	12/31/04 Balance	6,549	61,698
	2005		
29	Additions	91	1,699
30	Adjustments	0	0
31	12/31/05 Balance	6,640	63,397
	2006		
32	Additions	727	12,108
33	Adjustments	(181)	0
34	12/31/06 Balance	7,186	75,505
	2007		
35	Additions	262	3,450
36	Adjustments	(256)	(3,409)
37	12/31/07 Balance	7,191	75,546

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Jungle Den

Docket No. 080121-WS

Schedule: A-14

Historical Test Year Ending December 31, 2007

Page: 1 of 3

Historical 2007 & Pro Forma

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	6,734	0.00%	0		0.00%	0
4	334 Meter Fees	428	0.00%	0		0.00%	0
5	331 Main Extension Charge	25	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>7,188</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>7,188</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	75,505	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	12	0.00%	0		0.00%	0
24	363 Service Installation Fees	8	0.00%	0		0.00%	0
25	Total Cash	<u>75,525</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>75,525</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Jungle Den
Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,732	6,734
4	334	Meter Fees	428	428	428	428	428	428	428	428	428	428	428	428	428	428
5	331	Main Extension Charge	23	45	67	89	111	133	155	177	199	221	243	265	287	155
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	7,186	7,208	7,230	7,252	7,274	7,296	7,318	7,340	7,362	7,384	7,406	7,428	7,447	7,318
8		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Water AAC	7,186	7,208	7,230	7,252	7,274	7,296	7,318	7,340	7,362	7,384	7,406	7,428	7,447	7,318
18		SEWER														
19		Cash														
21	380	Treatment & Disposal Equipment	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,509	75,505
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	169	338	507	676	845	1,014	1,183	1,352	1,521	1,691	1,877	2,064	1,018
24	363	Service Installation Fees	0	118	236	354	472	590	708	826	944	1,062	1,179	1,281	1,382	704
25		Total Cash AAC	75,505	75,792	76,079	76,366	76,653	76,940	77,227	77,514	77,801	78,088	78,375	78,663	78,955	77,228
26		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Total Sewer AAC	75,505	75,792	76,079	76,366	76,653	76,940	77,227	77,514	77,801	78,088	78,375	78,663	78,955	77,228

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Jungle Den
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
 Schedule: A-14
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734
4	334 Meter Fees	428	428	428	428	428	428	428	428	428	428	428	428	428	428
5	331 Main Extension Charge	23	24	24	24	25	25	25	25	26	26	27	27	28	25
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	7,186	7,186	7,187	7,187	7,187	7,187	7,188	7,188	7,188	7,189	7,189	7,190	7,191	7,188
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	7,186	7,186	7,187	7,187	7,187	7,187	7,188	7,188	7,188	7,189	7,189	7,190	7,191	7,188
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	2	4	6	8	10	12	14	16	17	20	22	25	12
24	363 Service Installation Fees	0	1	3	4	5	7	8	9	11	12	14	15	16	8
25	Total Cash AAC	75,505	75,508	75,512	75,515	75,518	75,521	75,525	75,528	75,531	75,535	75,539	75,542	75,546	75,525
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	75,505	75,508	75,512	75,515	75,518	75,521	75,525	75,528	75,531	75,535	75,539	75,542	75,546	75,525

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission**

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-15
 Page: 1 of 1
 Preparer: N/A

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	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

**Schedule of Water and Sewer Advances for Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
0

Schedule: A-16
Page: 1 of 1
Preparer: R Griffin

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.308%	0.303%
25	Assets Allocated - Water (line 10 x line 23)	8,008	8,054
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(6,607)	(1,019)
27			
28	Allocation Percentage - Sewer	0.366%	0.361%
29	Assets Allocated - Sewer (line 7 x line 17)	9,540	9,595
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(7,871)	(1,214)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	5,619	5,307
39	Sewer	5,843	5,518
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	3,970	3,302
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>7,020</u>	<u>12,341</u>
47	Sewer (Lines 29-30+35+39+43)	<u>11,482</u>	<u>17,200</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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 1

Preparer: S Anzaldo

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) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,625,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	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	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,369	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	629,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Jungle Den
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007
 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 1
 Preparer: S Anzaldo

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) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,269,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,867	35,761,012	37,220,284
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(615,541)	(917,277)	864,112
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
30	TOTAL EQUITY CAPITAL & LIABILITIES	79,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,663,061	77,574,094	78,224,473	75,997,547	76,804,930	74,883,020	76,245,914	75,813,902

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. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Description	(3) Per Books 2007	(4) Utility Test Year Adjustment	(5) Adjusted Test Year 2007	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	17,330	(174)	17,156	0	17,156	34,312	51,468	B-4, E-2
2	Operation & Maintenance	36,950	(2,639)	34,311	3,052	37,363	507	37,870	B-5
3	Depreciation, net of CIAC Amort.,U&U	671	1,254	1,925	474	2,399	0	2,399	B-13
4	Amortization	0	624	624	0	624	0	624	B-3
5	Taxes Other Than Income	6,313	(4,854)	1,459	434	1,893	1,544	3,437	B-15
6	Provision for Income Taxes	(10,263)	1,882	(8,381)	(1,748)	(10,129)	12,445	2,315	C-1, B-3
7	OPERATING EXPENSES	33,671	(3,733)	29,938	2,213	32,151	14,496	46,646	
8	NET OPERATING INCOME	(16,342)	3,560	(12,782)	(2,213)	(14,995)	19,816	4,822	
9	RATE BASE	11,019	17,808	28,827	29,687	58,514		58,514	A-1
10	RATE OF RETURN	-148.30%		-44.34%				8.24%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	46,179	(7,829)	38,350	0	38,350	85,982	124,332	B-4, E-2
2	Operation & Maintenance	51,035	1,710	52,745	4,521	57,266	1,270	58,535	B-6
3	Depreciation, net of CIAC Amort.,U&U	9,409	4,598	14,007	177	14,184	0	14,184	B-14
4	Amortization	0	649	649	0	649	0	649	B-3
5	Taxes Other Than Income	1,798	6,984	8,782	(38)	8,744	3,869	12,613	B-15
6	Provision for Income Taxes	(6,196)	(10,660)	(16,856)	(1,855)	(18,711)	31,185	12,474	C-1, B-3
7	OPERATING EXPENSES	56,045	3,281	59,326	2,805	62,132	36,324	98,456	
8	NET OPERATING INCOME	(9,867)	(11,110)	(20,977)	(2,805)	(23,782)	49,658	25,876	
9	RATE BASE	290,179	22,165	312,344	7,723	320,067		320,067	A-2
10	RATE OF RETURN	-3.40%		-6.72%				8.08%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-3
 Page: 1 of 4
 Preparer: S Szczygiel

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.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(174)		E-2
4		Billed less Booked Revenue		(7,829)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(174)</u>	<u>(7,829)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	150	(69)	
9	601/701	Normalize 2007 employee terminations & New Hires			
		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	54	133	
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	208	0	
13	NA /711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	136	162	
20	633/733	Contractual Services - Legal	27	32	
21	634/734	Contractual Services - Mgmt. Fees	22	27	
22	634/734	Normalize 2007 Audit Fees	15	18	
		Normalize 2007 4.0% Service Wage increase effective 4/1/07			
23	634/734	Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	1	
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	114	136	
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	(3,240)	1,421	
38	675/775	Normalize 2007 Intercompany allocations	(78)	(93)	
		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses			
39	675/775	Normalize 2007 Intercompany misallocation due to Fairways	(50)	(60)	
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>(2,639)</u>	<u>1,710</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 2 of 4
 Preparer: S Szczygiel

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) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	981	1,169	
4	Allocation of Corp Structures & Improvements	17	20	
5		-	-	
6		-	-	
7	PSC Depr Rate Correction, Amort CIAC	256	3,409	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>1,254</u>	<u>4,598</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	624	649	
14		0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>624</u>	<u>649</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	(8)	(352)	
20	Payroll tax adjustment	685	1,805	
21	Property tax adjustment	(5,531)	5,531	
22	Property tax adjustment	0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(4,854)</u>	<u>6,984</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	1,882	(10,660)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>1,882</u>	<u>(10,660)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>(3,733)</u>	<u>3,281</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 3 of 4
 Preparer: S Szczygiel

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.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	217	539
5	601/701		Market Based Increases	259	659
6	601/701		New Rates Manager & Controller	515	614
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	110	384
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA/711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	15	18
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	59	70
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	4	5
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(184)	(219)
24	634/734		Additional 2008 Service Co employee benefits	40	48
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	25	30
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	2	2
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(160)	(191)
29	636/736		Additional 2008 ACO employee benefits	180	214
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	25	30
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	194	231
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	1,569	1,869
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	182	217
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>3,052</u>	<u>4,521</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 4 of 4
 Preparer: S Szczygiel

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
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	326	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	148	177	
6		0	0	
7				
8		0	0	
9			0	
10		0	0	
11	TOTAL	<u>474</u>	<u>177</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	37	93	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(16)	(165)	
22	Property taxes associated with Pro Forma plant	413	35	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>434</u>	<u>(38)</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	<u>(1,748)</u>	<u>(1,855)</u>	
28	TOTAL	<u>(1,748)</u>	<u>(1,855)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,212</u>	<u>2,805</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>34,312</u>	<u>85,982</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>507</u>	<u>1,270</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,544</u>	<u>3,869</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	17,156	38,350	B-1, B-2
46	Plus Required Revenue Adjustment	<u>34,312</u>	<u>85,982</u>	
47	Rate Year Revenue at Proposed Rates	<u>51,468</u>	<u>124,332</u>	
48				
49	Less Operating Expenses Before Income Taxes	(44,331)	(85,982)	B-1, B-2
50	Less Interest Expense	<u>(1,135)</u>	<u>(6,013)</u>	D-1
51	Taxable Income	<u>6,002</u>	<u>32,337</u>	
52	Income Tax at Composite Rate of 38.575%	2,315	12,474	
53	Less Income Tax at Present Rates	10,129	18,711	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>12,445</u>	<u>31,185</u>	

Test Year Operating Revenues

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-4
Page: 1 of 1
Preparer: S Szczygiel

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	460.1	Unmetered Water Revenue	0	521.1	Flat Rate - Residential	429
3	461.1	Metered - Residential	16,635	521.2	Flat Rate - Commercial	0
4	461.2	Metered - Commercial	590	521.3	Flat Rate - Industrial	0
5	461.3	Metered - Industrial	0	521.4	Flat Rate - Public Authorities	0
6	461.4	Metered - Public Authorities	0	521.5	Flat Rate - Multi-Family	0
7	461.5	Metered - Multi-Family	0	521.6	Flat Rate - Other	0
8	461.6	Metered - Other	0	522.1	Measured - Residential	45,015
9	462.1	Public Fire Protection	0	522.2	Measured - Commercial	735
10	462.2	Private Fire Protection	0	522.3	Measured - Industrial	0
11	464.0	Other Sales - Public Authorities	0	522.4	Measured - Public Authorities	0
12	465.0	Irrigation Customers	0	522.5	Measured - Multi-Family	0
13	466.0	Sales for Resale	0	523.0	Other Sales - Public Authorities	0
14	467.0	Interdepartmental Sales	0	524.0	Revenues From Other Systems	0
15	475.0	Unbilled Revenues	0	525.0	Interdepartmental Sales	0
16				526.0	Effluent	0
17				527.0	Unbilled Revenues	0
18				540.5	Flat Rate - Reuse	0
19	TOTAL WATER SALES		<u>17,225</u>	TOTAL SEWER SALES		<u>46,179</u>
20						
21	OTHER WATER REVENUES			OTHER SEWER REVENUES		
22	470.0	Forfeited Discounts	0	531.0	Sale Of Sludge	0
23	471.0	Misc. Service Revenues	105	532.0	Forfeited Discounts	0
24	472.0	Rents From Water Property	0	534.0	Rents From Sewer Property	0
25	473.0	Interdepartmental Rents	0	535.0	Interdepartmental Rents	0
26	474.04	Other Water Revenues	0	536.0	Other Sewer Revenues	0
27	TOTAL OTHER WATER REVENUES		<u>105</u>	TOTAL OTHER SEWER REVENUES		<u>0</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u><u>17,330</u></u>	TOTAL SEWER OPERATING REVENUES		<u><u>46,179</u></u>

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. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 0.00%	(9) Pro Forma
1	601 Salaries & Wages - Employees	6,967	204	7,171		7,171	991		8,162
2	603 Salaries & Wages - Officers, Exec.	936	0	936		936	0		936
3	604 Employee Pensions & Benefits	1,195	0	1,195		1,195	110		1,305
4	610 Purchased Water	13,339	208	13,548	0	13,548	0	0	13,548
5	615 Purchased Power	966	0	966		966	0		966
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0		0	0		0
8	620 Materials & Supplies	204	0	204	0	204	0	0	204
9	631 Contractual Services - Engineering	36	0	36		36	0		36
10	632 Contractual Services - Accounting	(44)	136	92		92	0		92
11	633 Contractual Services - Legal	243	27	270		270	0		270
12	634 Contractual Services - Mgmt. Fees	2,535	39	2,573		2,573	(66)		2,508
13	635 Contractual Services - Testing	653	0	653		653	0		653
14	636 Contractual Services - Other	4,392	114	4,507		4,507	46		4,553
15	641 Rental of Building/Real Prop.	1,030	0	1,030		1,030	25		1,056
16	642 Rental of Equipment	79	0	79		79	0		79
17	650 Transportation Expenses	1,455	0	1,455		1,455	194		1,649
18	656 Insurance - Vehicle	120	0	120		120	0		120
19	657 Insurance - General Liability	477	0	477		477	0		477
20	658 Insurance - Workman's Comp.	72	0	72		72	0		72
21	659 Insurance - Other	157	0	157		157	0		157
22	660 Advertising Expense	5	0	5		5	0		5
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,569		1,569
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	(37)	0	(37)		(37)	0		(37)
26	675 Miscellaneous Expense	2,172	(3,368)	(1,196)		(1,196)	182		(1,015)
27									
28	TOTAL WATER O & M EXPENSES	36,950	(2,639)	34,311	0	34,311	3,052	0	37,363

Detail of Operation & Maintenance Expenses By Month - Water
Total O&M Expenses by Month

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: B-5
 Page: 2 of 5
 Preparer: S Szczygiel

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)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	515	454	588	465	540	594	699	771	5,315	877	(4,545)	693	6,967	
2	603 Salaries & Wages - Officers, Exec.	79	84	(106)	86	88	114	115	108	955	152	(851)	112	936	
3	604 Employee Pensions & Benefits	105	111	64	109	104	98	100	98	(67)	93	278	103	1,195	
4	610 Purchased Water	1,191	1,159	1,681	1,219	1,117	998	1,040	1,026	1,072	939	1,030	870	13,339	
5	615 Purchased Power	105	85	88	74	71	67	75	88	134	81	2	95	966	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	8	9	10	9	10	11	13	12	123	17	(115)	97	204	
9	631 Contractual Services - Engineering	5	5	5	5	5	5	5	5	0	0	0	0	36	
10	632 Contractual Services - Accounting	32	28	28	(97)	16	16	16	16	(12)	16	19	(120)	(44)	
11	633 Contractual Services - Legal	17	18	20	19	20	22	26	25	252	34	(235)	25	243	
12	634 Contractual Services - Mgmt. Fees	170	170	203	269	261	242	174	105	317	188	234	202	2,535	
13	635 Contractual Services - Testing	46	46	46	1	76	46	1	73	216	1	(9)	111	653	
14	636 Contractual Services - Other	218	212	1,763	224	234	241	267	267	1,745	334	(1,393)	279	4,392	
15	641 Rental of Building/Real Prop.	72	75	85	80	83	95	110	106	1,070	146	(998)	106	1,030	
16	642 Rental of Equipment	6	6	7	6	6	7	8	8	82	11	(77)	8	79	
17	650 Transportation Expenses	109	122	120	115	135	116	98	136	(230)	120	507	107	1,455	
18	656 Insurance - Vehicle	10	10	10	10	10	10	10	10	10	10	10	10	120	
19	657 Insurance - General Liability	40	40	40	40	40	40	39	40	41	40	39	40	477	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	72	
21	659 Insurance - Other	13	13	13	13	13	13	13	13	13	13	13	13	157	
22	660 Advertising Expense	0	0	0	0	0	0	1	1	5	1	(5)	1	5	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	(176)	15	3	(5)	60	(72)	72	69	186	(225)	(91)	128	(37)	
26	675 Miscellaneous Expense	148	178	174	164	170	194	226	216	2,191	297	(2,022)	237	2,172	
27															
28	TOTAL WATER O & M EXPENSES	2,718	2,844	4,844	2,810	3,066	2,865	3,114	3,199	13,421	3,152	(8,205)	3,122	36,950	

**Detail of Operation & Maintenance Expenses By Month - Water
Direct Expenses by Month**

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-5
Page: 3 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	173	98	186	87	147	145	176	270	245	184	183	192	2,087	
2	603 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	(0)	0	(0)	0	0	0	0	
3	604 Employee Pensions & Benefits	(0)	0	0	0	(1)	(0)	0	0	0	0	0	0	(1)	
4	610 Purchased Water	1,191	1,159	1,681	1,219	1,117	998	1,040	1,026	1,072	939	1,030	870	13,339	
5	615 Purchased Power	100	79	81	68	65	60	67	81	56	71	74	87	891	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	85	85	
9	631 Contractual Services - Engineering	5	5	5	5	5	5	5	5	0	0	0	0	36	
10	632 Contractual Services - Accounting	0	(0)	(0)	(81)	(0)	(0)	(0)	0	0	(0)	0	(0)	(81)	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	(0)	0	0	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	(0)	
13	635 Contractual Services - Testing	45	45	45	0	75	45	0	73	206	0	0	110	644	
14	636 Contractual Services - Other	2	3	1,548	4	4	7	1	3	10	3	9	7	1,604	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	(0)	0	0	0	(0)	(0)	0	0	0	(0)	0	0	0	
18	656 Insurance - Vehicle	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	0	
19	657 Insurance - General Liability	0	0	0	0	0	0	(0)	0	0	0	0	0	0	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	(0)	0	0	0	0	0	0	
21	659 Insurance - Other	0	0	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(0)	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	(171)	20	8	0	65	(66)	79	76	254	(216)	(155)	135	28	
26	675 Miscellaneous Expense	0	24	0	0	0	0	0	0	0	(9)	21	21	63	
27															
28	TOTAL WATER O & M EXPENSES	1,345	1,433	3,555	1,301	1,477	1,193	1,368	1,533	1,843	978	1,163	1,508	18,696	

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

Florida Public Service Commission

Jungle Den
Docket No. 000121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-5
Page: 4 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated & Accrued Intercompany O & M** expenses by primary account for each month of the Test Year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	16	19	(180)	16	16	31	20	16	25	25	16	20	41
3	604 Employee Pensions & Benefits	116	123	77	122	118	114	118	115	107	117	115	120	1,364
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	32	28	28	(16)	16	16	16	16	(10)	16	16	(120)	39
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	170	170	202	268	261	242	174	105	312	188	238	202	2,531
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	106	94	86	98	104	90	98	103	108	109	115	111	1,222
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	134	148	149	142	164	149	137	173	141	171	161	144	1,812
18	656 Insurance - Vehicle	10	10	10	10	10	10	10	10	10	10	10	10	120
19	657 Insurance - General Liability	40	40	40	40	40	40	39	40	40	40	40	40	476
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	71
21	659 Insurance - Other	13	13	13	13	13	13	13	13	13	13	13	13	157
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	TOTAL WATER O & M EXPENSES	643	650	432	700	749	712	630	596	752	694	729	545	7,834

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

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-5
Page: 5 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated Intracompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	342	356	402	379	393	450	523	501	5,070	693	(4,728)	500	4,880	46.83%	
2	603 Salaries & Wages - Officers, Exec.	63	65	74	69	72	82	96	92	930	127	(867)	92	895	8.59%	
3	604 Employee Pensions & Benefits	(12)	(12)	(14)	(13)	(14)	(15)	(18)	(17)	(174)	(24)	163	(17)	(168)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	5	5	6	6	6	7	8	8	78	11	(73)	8	75	0.72%	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	8	9	10	9	10	11	13	12	123	17	(115)	12	119	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	2	(0)	(2)	-0.02%	
11	633 Contractual Services - Legal	17	18	20	19	20	22	26	25	252	34	(235)	25	243	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	4	1	(4)	0	4	0.04%		
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	9	1	(9)	1	9	0.09%		
14	636 Contractual Services - Other	110	114	129	122	126	144	168	161	1,626	222	(1,517)	160	1,565	15.02%	
15	641 Rental of Building/Real Prop.	72	75	85	80	83	95	110	106	1,070	146	(998)	106	1,030	9.89%	
16	642 Rental of Equipment	6	6	7	6	6	7	8	8	82	11	(77)	8	79	0.76%	
17	650 Transportation Expenses	(25)	(26)	(29)	(28)	(29)	(33)	(38)	(37)	(371)	(51)	346	(37)	(357)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	1	1	5	1	(5)	1	5	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(5)	(5)	(5)	(5)	(5)	(6)	(7)	(7)	(68)	(9)	64	(7)	(68)	-0.63%	
26	675 Miscellaneous Expense	148	154	174	164	170	194	226	216	2,191	300	(2,043)	216	2,109	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	730	760	858	809	840	961	1,116	1,069	10,826	1,481	(10,097)	1,068	10,421	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	730	760	858	809	840	961	1,116	1,069	10,826	1,481	(10,097)	1,068	10,421		

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

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS

Schedule: B-6
Page: 1 of 5
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma
1	701 Salaries & Wages - Employees	13,045	64	13,109		13,109	1,812		14,922
2	703 Salaries & Wages - Officers, Exec.	661	0	661		661	0		661
3	704 Employee Pensions & Benefits	4,051	0	4,051		4,051	384		4,435
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	6,066	0	6,066		6,066	0		6,066
6	715 Purchased Power	3,799	0	3,799	0	3,799	0	0	3,799
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	1,689	0	1,689	0	1,689	0	0	1,689
9	720 Materials & Supplies	1,830	0	1,830		1,830	0		1,830
10	731 Contractual Services - Engineering	179	0	179		179	0		179
11	732 Contractual Services - Accounting	(53)	162	109		109	0		109
12	733 Contractual Services - Legal	166	32	198		198	0		198
13	734 Contractual Services - Mgmt. Fees	3,014	46	3,060		3,060	(78)		2,982
14	735 Contractual Services - Testing	796	0	796		796	0		796
15	736 Contractual Services - Other	10,788	136	10,924		10,924	55		10,979
16	741 Rental of Building/Real Prop.	704	0	704		704	30		735
17	742 Rental of Equipment	54	0	54		54	0		54
18	750 Transportation Expenses	1,912	0	1,912		1,912	231		2,143
19	756 Insurance - Vehicle	143	0	143		143	0		143
20	757 Insurance - General Liability	567	0	567		567	0		567
21	758 Insurance - Workman's Comp.	85	0	85		85	0		85
22	759 Insurance - Other	187	0	187		187	0		187
23	760 Advertising Expense	3	0	3		3	0		3
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,869		1,869
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	(95)	0	(95)		(95)	0		(95)
27	775 Miscellaneous Expense	1,442	1,269	2,711		2,711	217		2,927
28									
29	TOTAL WATER O & M EXPENSES	51,035	1,710	52,745	0	52,745	4,521	0	57,266

Detail of Operation & Maintenance Expenses By Month - Sewer
Total O&M Expenses by Month

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: B-6
 Page: 2 of 5
 Preparer: S Szczygiel

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)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	1,692	948	1,016	1,166	1,104	1,032	1,011	1,537	3,556	1,154	(2,272)	1,102	13,045	
2	703 Salaries & Wages - Officers, Exec.	61	70	(163)	66	68	94	87	81	599	113	(500)	84	661	
3	704 Employee Pensions & Benefits	357	349	276	368	326	336	341	341	218	343	450	347	4,051	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	817	817	817	1,633	0	817	0	1,167	0	0	0	0	6,066	
6	715 Purchased Power	373	343	314	280	215	284	339	331	347	367	280	325	3,799	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	71	185	77	124	110	116	121	154	209	146	217	159	1,689	
9	720 Materials & Supplies	359	283	46	120	237	13	609	8	105	11	(69)	108	1,830	
10	731 Contractual Services - Engineering	17	17	17	17	17	17	17	17	11	11	11	11	179	
11	732 Contractual Services - Accounting	38	33	33	(117)	19	19	19	19	(13)	19	21	(143)	(53)	
12	733 Contractual Services - Legal	11	13	14	13	13	15	17	17	154	23	(141)	16	166	
13	734 Contractual Services - Mgmt. Fees	202	202	240	319	310	288	207	125	375	224	281	241	3,014	
14	735 Contractual Services - Testing	0	118	64	127	64	64	1	68	110	1	(5)	184	796	
15	736 Contractual Services - Other	985	560	702	1,612	722	719	742	744	2,538	788	(77)	751	10,788	
16	741 Rental of Building/Real Prop.	49	54	58	54	56	65	73	71	656	96	(598)	70	704	
17	742 Rental of Equipment	4	4	4	4	4	5	6	5	50	7	(46)	5	54	
18	750 Transportation Expenses	142	157	157	151	176	154	137	181	(60)	171	399	147	1,912	
19	756 Insurance - Vehicle	12	12	12	12	12	12	12	12	12	12	12	12	143	
20	757 Insurance - General Liability	47	47	47	47	47	47	47	47	48	47	47	47	567	
21	758 Insurance - Workman's Comp.	7	7	7	7	7	7	7	7	7	7	7	7	85	
22	759 Insurance - Other	16	16	16	16	16	16	15	16	16	16	15	16	187	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	
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	(3)	(3)	(4)	(3)	(4)	(4)	(5)	(5,403)	5,589	(238)	(73)	57	(95)	
27	775 Miscellaneous Expense	100	181	118	111	115	134	150	146	1,342	126	(1,224)	143	1,442	
28															
29	TOTAL WATER O & M EXPENSES	5,357	4,412	3,870	6,127	3,635	4,251	3,953	(309)	15,873	3,444	(3,267)	3,690	51,035	

Detail of Operation & Maintenance Expenses By Month - Sewer
Direct Expenses by Month

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-6
Page: 3 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	1,461	691	743	909	837	721	663	1,200	449	701	561	771	9,708
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	(0)	0	(0)	0	(0)	0
3	704 Employee Pensions & Benefits	0	(19)	(38)	(0)	(27)	(1)	0	(0)	(0)	0	(0)	0	(84)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	817	817	817	1,633	0	817	0	1,167	0	0	0	0	6,066
6	715 Purchased Power	370	339	310	276	211	279	333	326	300	360	324	320	3,748
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	71	185	77	124	110	116	121	154	209	146	217	159	1,689
9	720 Materials & Supplies	353	277	40	113	230	5	600	0	29	0	0	100	1,749
10	731 Contractual Services - Engineering	17	17	17	17	17	17	17	17	11	11	11	11	179
11	732 Contractual Services - Accounting	0	(0)	(0)	(97)	0	0	(0)	(0)	(0)	(0)	(0)	0	(97)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
14	735 Contractual Services - Testing	0	118	64	127	64	64	0	67	104	0	0	184	790
15	736 Contractual Services - Other	785	365	513	1,413	513	513	513	513	1,413	513	695	513	8,262
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)
19	756 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)
20	757 Insurance - General Liability	0	0	0	0	0	0	(0)	(0)	(0)	0	(0)	(0)	0
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
22	759 Insurance - Other	0	0	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	(5,399)	5,631	(232)	(111)	61	(50)
27	775 Miscellaneous Expense	0	70	0	0	0	0	0	0	0	(70)	0	0	(0)
28														
29	TOTAL WATER O & M EXPENSES	3,873	2,859	2,542	4,515	1,956	2,532	2,248	(1,955)	8,146	1,430	1,697	2,119	31,961

Detail of Operation & Maintenance Expenses By Month - Sewer Intercompany Expenses

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: B-6
 Page: 4 of 5
 Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated & Accrued Intercompany O & M** expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	19	23	(214)	19	19	37	23	19	30	30	19	24	49	
3	704 Employee Pensions & Benefits	365	376	323	377	361	347	353	352	325	358	353	358	4,250	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	38	33	33	(20)	19	19	19	19	(12)	19	19	(143)	46	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	202	201	240	319	310	287	207	125	372	224	283	240	3,011	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	126	112	102	117	124	107	117	123	129	129	137	132	1,455	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	159	175	177	169	195	177	163	206	168	204	191	172	2,156	
19	756 Insurance - Vehicle	12	12	12	12	12	12	12	12	12	12	12	12	142	
20	757 Insurance - General Liability	47	47	47	47	47	47	47	47	47	47	47	47	567	
21	758 Insurance - Workman's Comp.	7	7	7	7	7	7	7	7	7	7	7	7	85	
22	759 Insurance - Other	16	16	16	16	16	16	15	16	16	16	16	16	187	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	991	1,003	744	1,063	1,111	1,058	963	926	1,094	1,046	1,084	865	11,948	

Detail of Operation & Maintenance Expenses By Month - Sewer
Intracompany Expenses

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Schedule: B-6
Page: 5 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated Intracompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	701 Salaries & Wages - Employees	231	258	273	257	266	310	348	337	3,106	453	(2,832)	331	3,337	46.83%	
2	703 Salaries & Wages - Officers, Exec.	42	47	50	47	49	57	64	62	570	83	(519)	61	612	8.59%	
3	704 Employee Pensions & Benefits	(8)	(9)	(9)	(9)	(9)	(11)	(12)	(12)	(107)	(16)	97	(11)	(115)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	4	4	4	4	4	5	5	5	48	7	(44)	5	51	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	6	6	7	6	6	8	8	8	75	11	(69)	8	81	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(2)	-0.02%	
12	733 Contractual Services - Legal	11	13	14	13	13	15	17	17	154	23	(141)	16	166	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	0	(2)	0	3	0.04%	
14	735 Contractual Services - Testing	0	0	0	0	0	1	1	1	6	1	(5)	1	6	0.09%	
15	736 Contractual Services - Other	74	83	88	82	85	99	111	108	996	145	(909)	106	1,070	15.02%	
16	741 Rental of Building/Real Prop.	49	54	58	54	56	65	73	71	656	96	(598)	70	704	9.89%	
17	742 Rental of Equipment	4	4	4	4	4	5	6	5	50	7	(46)	5	54	0.76%	
18	750 Transportation Expenses	(17)	(19)	(20)	(19)	(19)	(23)	(25)	(25)	(227)	(33)	207	(24)	(244)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	0	1	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(3)	(3)	(4)	(3)	(4)	(4)	(5)	(5)	(42)	(6)	38	(4)	(45)	-0.63%	
27	775 Miscellaneous Expense	100	111	118	111	115	134	150	146	1,342	196	(1,224)	143	1,442	20.24%	
28																
29	TOTAL WATER O & M EXPENSES	492	550	584	548	569	662	742	720	6,634	968	(6,049)	706	7,127	100.00%	
	775863 Service & Sundry input to be allocated to lines 1-27	492	550	584	548	569	662	742	720	6,634	968	(6,049)	706	7,127		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	3,510	7,171	3,661	104.30%
2	603	Salaries & Wages - Officers, Exec.	0	936	936	-
3	604	Employee Pensions & Benefits	465	1,195	730	156.90%
4	610	Purchased Water	14,933	13,548	(1,386)	-9.28%
5	615	Purchased Power	58	966	908	1565.32%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	4,903	204	(4,699)	-95.85%
9	631	Contractual Services - Engineering	16	36	20	127.50%
10	632	Contractual Services - Accounting	56	92	36	64.05%
11	633	Contractual Services - Legal	329	270	(59)	-18.06%
12	634	Contractual Services - Mgmt. Fees	0	2,573	2,573	-
13	635	Contractual Services - Testing	1,103	653	(450)	-40.82%
14	636	Contractual Services - Other	256	4,507	4,251	1660.38%
15	641	Rental of Building/Real Prop.	112	1,030	918	819.80%
16	642	Rental of Equipment	6	79	73	1217.55%
17	650	Transportation Expenses	654	1,455	801	122.50%
18	656	Insurance - Vehicle	0	120	120	-
19	657	Insurance - General Liability	401	477	76	19.02%
20	658	Insurance - Workman's Comp.	78	72	(6)	-8.25%
21	659	Insurance - Other	2	157	155	7769.34%
22	660	Advertising Expense	18	5	(13)	-71.57%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	119	0	(119)	-100.00%
25	670	Bad Debt Expense	304	(37)	(341)	-112.28%
26	675	Miscellaneous Expense	1,351	(1,196)	(2,547)	-188.56%
27	TOTAL WATER O & M EXPENSES		<u>28,674</u>	<u>34,311</u>	<u>5,637</u>	<u>19.66%</u>
28	Total Customers (EOY)		114.0	115.0	1.0	0.88%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>12.36%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	13,300	13,109	(191)	-1.43%
2	703	Salaries & Wages - Officers, Exec.	0	661	661	-
3	704	Employee Pensions & Benefits	2,416	4,051	1,635	67.69%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	6,010	6,066	56	0.92%
6	715	Purchased Power	3,849	3,799	(50)	-1.29%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	2,281	1,689	(592)	-25.94%
9	720	Materials & Supplies	2,560	1,830	(730)	-28.52%
10	731	Contractual Services - Engineering	19	179	160	843.79%
11	732	Contractual Services - Accounting	64	109	45	70.48%
12	733	Contractual Services - Legal	375	198	(177)	-47.20%
13	734	Contractual Services - Mgmt. Fees	0	3,060	3,060	-
14	735	Contractual Services - Testing	1,402	796	(606)	-43.22%
15	736	Contractual Services - Other	4,842	10,924	6,082	125.61%
16	741	Rental of Building/Real Prop.	128	704	576	450.37%
17	742	Rental of Equipment	7	54	47	672.28%
18	750	Transportation Expenses	2,707	1,912	(795)	-29.36%
19	756	Insurance - Vehicle	0	143	143	-
20	757	Insurance - General Liability	457	567	110	24.18%
21	758	Insurance - Workman's Comp.	223	85	(138)	-61.86%
22	759	Insurance - Other	2	187	185	9256.62%
23	760	Advertising Expense	21	3	(18)	-83.34%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	136	0	(136)	-100.00%
26	770	Bad Debt Expense	346	(95)	(441)	-127.37%
27	775	Miscellaneous Expense	2,990	2,711	(279)	-9.34%
28		TOTAL SEWER O & M EXPENSES	44,135	52,745	8,610	19.51%
29		Total Customers (EOY)	133.0	137.0	4.0	3.01%
30		Consumer Price Index - U				11.38%
31		Growth Plus Inflation				14.73%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

Contractual Services

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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	28811 SALT SPRING	Oth-Treat-Mgmt	500	Oth-Treat-Mgmt
4	28811 SALT 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. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-10
 Page: 1 of 1
 Preparer: S Szczygiel

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	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Ecenta, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrog. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals				25,000		
25	System Maps				40,000		
26	PSC Pre-Audit				10,000		
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other				3,900		
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	0.460%	0		0.548%	0
e	Subtotal Prior Cases	0		0			0
f							
g	Current rate Case Expense	1,364,000	0.460%	6,277		0.548%	7,477
h							
i	Total Projected Rate Case Expense	1,364,000		6,277			7,477
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		1,569			1,869
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-11
 Page: 1 of 1
 Preparer: S Szczygiel

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
Intercompany Expenses Per Books
Jungle Den

Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12
 Page: 1 of 2
 Preparer: S Szczygiel

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. Water Sewer		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
				Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.29%	0.35%		0.65%	#Custs	41	49	90	14,011	
3	604	704	Employee Pensions & Benefits	0.17%	0.53%		0.70%	#Custs	1,364	4,250	5,613	797,833	
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.32%	0.37%		0.69%	#Custs	39	46	84	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.31%	0.36%		0.67%	#Custs	2,531	3,011	5,542	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.31%	0.36%		0.67%	#Custs	1,222	1,455	2,677	400,015	
15	641	741	Rental of Building/Real Prop.						0	0	0		
16	642	742	Rental of Equipment						0	0	0		
17	650	750	Transportation Expenses	0.31%	0.36%		0.67%	#Custs	1,812	2,156	3,969	593,365	
18	656	756	Insurance - Vehicle	0.31%	0.36%		0.67%	#Custs	120	142	262	39,196	
19	657	757	Insurance - General Liability	0.31%	0.36%		0.67%	#Custs	476	567	1,043	155,967	
20	658	758	Insurance - Workman's Comp.	0.31%	0.36%		0.67%	#Custs	71	85	156	23,380	
21	659	759	Insurance - Other	0.31%	0.36%		0.67%	#Custs	157	187	344	51,436	
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses
Intracompany Expenses Per Books
Jungle Den**

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12
Page: 2 of 2
Preparer: S Szczygiel

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				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.49%	0.33%		0.82%	#Custs	4,880	3,337		8,217	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.49%	0.33%		0.82%	#Custs	895	612		1,507	183,603
3	604	704	Employee Pensions & Benefits	0.49%	0.33%		0.82%	#Custs	(168)	(115)		(282)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.49%	0.33%		0.82%	#Custs	75	51		127	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.49%	0.33%		0.82%	#Custs	119	81		200	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.49%	0.33%		0.82%	#Custs	(2)	(2)		(4)	(503)
11	633	733	Contractual Services - Legal	0.49%	0.33%		0.82%	#Custs	243	166		409	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.49%	0.33%		0.82%	#Custs	4	3		7	845
13	635	735	Contractual Services - Testing	0.49%	0.33%		0.82%	#Custs	9	6		15	1,820
14	636	736	Contractual Services - Other	0.49%	0.33%		0.82%	#Custs	1,565	1,070		2,636	321,204
15	641	741	Rental of Building/Real Prop.	0.49%	0.33%		0.82%	#Custs	1,030	704		1,735	211,386
16	642	742	Rental of Equipment	0.49%	0.33%		0.82%	#Custs	79	54		133	16,221
17	650	750	Transportation Expenses	0.49%	0.33%		0.82%	#Custs	(357)	(244)		(601)	(73,289)
18	656	756	Insurance - Vehicle	0.48%	0.33%		0.82%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.49%	0.33%		0.82%	#Custs	1	1		1	166
20	658	758	Insurance - Workman's Comp.	0.49%	0.33%		0.82%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.49%	0.33%		0.82%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.49%	0.33%		0.82%	#Custs	5	3		9	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.49%	0.33%		0.82%	#Custs	(66)	(45)		(111)	(13,483)
26	675	775	Miscellaneous Expense	0.46%	0.31%		0.77%	#Custs	2,109	1,442		3,551	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Jungle Den

Schedule: B-13

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(6) Pro Forma Adjustments		(8) U & U Expense
		(3) 2007 Expense	(4) Utility Adjustments	(5) Adjusted Expense	(5) Used & Useful %	(7) Depreciation Expense		
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	4	0	4	100.00%	4	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	45	0	45	100.00%	45	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0	0
27	331.4 Transm. & Distribution Mains	308	0	308	100.00%	308	0	0
28	333.4 Services	30	0	30	100.00%	30	0	0
29	334.4 Meters & Meter Installations	545	0	545	100.00%	545	326	326
30	335.4 Hydrants	0	0	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	17	17	100.00%	17	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	981	981	100.00%	981	148	148
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	933	998	1,931		1,931	474	474
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(262)	256	(6)		(6)	0	0
50								
51	NET DEPRECIATION EXPENSE	671	1,254	1,925		1,925	474	474

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jungle Den

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Historical Test Year 2007						Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense	
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0	0	0	0
3	352.1 Franchises	5	0	5	100.00%	5	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
9	360.2 Collection Sewers - Force	2,312	0	2,312	100.00%	2,312	0	0	0
10	361.2 Collection Sewers - Gravity	3,226	0	3,226	100.00%	3,226	0	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	0
12	363.2 Services to Customers	0	0	0	100.00%	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0	0
14	365.2 Flow Measuring Installations	24	0	24	100.00%	24	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
20	370.3 Receiving Wells	1,131	0	1,131	100.00%	1,131	0	0	0
21	371.3 Pumping Equipment	624	0	624	100.00%	624	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	0
25	354.4 Structures & Improvements	172	0	172	100.00%	172	0	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
27	380.4 Treatment & Disposal Equipment	3,358	0	3,358	100.00%	3,358	0	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	0
29	382.4 Outfall Sewer Lines	83	0	83	100.00%	83	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	0
33	354.5 Structures & Improvements	67	0	67	100.00%	67	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
35	371.5 Pumping Equipment	31	0	31	100.00%	31	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	0
37	380.5 Treatment & Disposal Equipment	900	0	900	100.00%	900	0	0	0
38	381.5 Plant Sewers	621	0	621	100.00%	621	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	0
52	354.7 Structures & Improvements	0	20	20	100.00%	20	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	0
54	390.71 Computer Equipment	0	1,169	1,169	100.00%	1,169	177	177	0
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	0
60	396.7 Communication Equipment	305	0	305	100.00%	305	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0	0
63	TOTAL DEPRECIATION EXPENSE	12,859	1,189	14,048		14,048	177	177	
64	Composite U&U Rate				100.00%				
65	(LESS) AMORTIZATION OF CIAC	(3,450)	3,409	(41)		(41)	0	0	
66	NET DEPRECIATION EXPENSE	9,409	4,598	14,007		14,007	177	177	

Taxes Other Than Income

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-15
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.72%	(5) Other	(6) Total
Water						
1	Test Year Per Books	780	(232)	5,765		6,313
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(8)				(8)
5	Payroll & Property Tax Adjustments		685	(5,531)		(4,846)
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(8)	685	(5,531)	0	(4,854)
8	Adjusted Test Year	772	453	234	0	1,459
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		37			37
12	2007 Plant in Service Additions			(16)		(16)
13	Pro Forma Plant in Service Additions			413		413
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	37	397	0	434
16	Adjusted Pro Forma	772	490	631	0	1,893
17						
18	RAFs Assoc. with Revenue Increase	1,544				1,544
19						
20	Total Pro Forma	2,316	490	631	0	3,437
Sewer						
21	Test Year Per Books	2,078	(281)	0		1,798
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(352)				(352)
25	Payroll & Property Tax Adjustments		1,805	5,531		7,336
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(352)	1,805	5,531	0	6,984
28	Adjusted Test Year	1,726	1,525	5,531	0	8,782
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		93			93
32	2007 Plant in Service Additions			(165)		(165)
33	Pro Forma Plant in Service Additions			35		35
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	93	(130)	0	(38)
36	Adjusted Pro Forma	1,726	1,617	5,401	0	8,744
37						
38	RAFs Assoc. with Revenue Increase	3,869				3,869
39						
40	Total Pro Forma	5,595	1,617	5,401	0	12,613

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	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: C-1
 Page: 1 of 1
 Preparer: W Jerdon

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) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(10,263)	1,964	(8,299)	(1,748)	(10,047)	C-2
2	Deferred Income Tax Expense	0	(82)	(82)	0	(82)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(10,263)	1,882	(8,381)	(1,748)	(10,129)	
Sewer							
7	Current Tax Expense	(6,196)	(8,645)	(14,842)	(1,855)	(16,696)	C-2
8	Deferred Income Tax Expense	0	(2,015)	(2,015)	0	(2,015)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(6,196)	(10,660)	(16,856)	(1,855)	(18,711)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Jungle Den

Docket No. 090121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-2

Page: 1 of 1

Preparer: W Jerdon

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)				(7) (8) (9) (10) (11) (12)						
		Water		Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Sewer		Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
Year End Per Books	Utility Adjustments	Year End Per Books	Utility Adjustments				Year End Per Books	Utility Adjustments				
1	Taxable Operating Income before Interest	(26,604)	5,441	(21,163)	(3,961)	(25,124)	(16,063)	(21,769)	(37,833)	(4,660)	(42,493)	B-1, B-2
2	Less: Interest Charges	0	(564)	(564)	(571)	(1,135)	0	(5,864)	(5,864)	(149)	(6,013)	C-3
4	Taxable Income	(26,604)	4,878	(21,727)	(4,532)	(26,259)	(16,063)	(27,634)	(43,697)	(4,809)	(48,506)	
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(213)	(213)	0	(213)	-	(5,223)	(5,223)	0	(5,223)	C-5
9	Total Schedule M Adjustments	0	(213)	(213)	0	(213)	0	(5,223)	(5,223)	0	(5,223)	
11	Taxable Income Before State Taxes	(26,604)	5,091	(21,513)	(4,532)	(26,046)	(16,063)	(22,411)	(38,474)	(4,809)	(43,283)	
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(1,463)	280	(1,183)	(249)	(1,433)	(883)	(1,233)	(2,116)	(264)	(2,381)	
16	Federal Taxable Income	(25,141)	4,811	(20,330)	(4,283)	(24,613)	(15,180)	(21,178)	(36,358)	(4,544)	(40,902)	
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	(8,799)	1,684	(7,116)	(1,499)	(8,615)	(5,313)	(7,412)	(12,725)	(1,590)	(14,316)	
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
23	Current Federal Income Taxes	(8,799)	1,684	(7,116)	(1,499)	(8,615)	(5,313)	(7,412)	(12,725)	(1,590)	(14,316)	
25	Summary:											
26	Current State Income Tax	(1,463)	280	(1,183)	(249)	(1,433)	(883)	(1,233)	(2,116)	(264)	(2,381)	
27	Current Federal Income Tax	(8,799)	1,684	(7,116)	(1,499)	(8,615)	(5,313)	(7,412)	(12,725)	(1,590)	(14,316)	
29	Total Current Income Tax Expense (To C-1)	(10,263)	1,964	(8,299)	(1,748)	(10,047)	(6,196)	(8,645)	(14,842)	(1,855)	(16,696)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical Projected

Schedule: C-3
 Page: 1 of 2
 Preparer: W Jerdon

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

(1) Line No.	(2) Description	(3) Water			(6) Sewer			(8) Supporting Schedules
		(2) 2007 Per Books	(3) 2007 Adjustments	(4) 2007 Adjusted	(5) 2007 Per Books	(6) 2007 Adjustments	(7) 2007 Adjusted	
1	Interest on Long-Term Debt	0	540	540	0	5,836	5,836	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	0	0	Note*
4	Other Interest Expense	0	24	24	0	28	28	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	0	564	564	0	5,864	5,864	

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)		28,827		312,344
Weighted Cost of Long Term Debt (D-1)	1.87%	540	1.87%	5,836
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		540		5,836

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

Schedule: C-3
 Page: 2 of 2
 Preparer: W Jerdon

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) Pro Forma Adjusted	(5) 2007 Adjusted	(6) Sewer		(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments			Pro Forma Adjusted	2007 Adjusted	
1	Interest on Long-Term Debt	540	571	1,111 Note*	5,836	149	5,984	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	24	0	24	28	0	28	
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>564</u>	<u>571</u>	<u>1,135</u>	<u>5,864</u>	<u>149</u>	<u>6,013</u>	

	Water					Sewer				
	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
Balances From Sch. D-1										
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)	58,514		320,067	
Weighted Cost of Long Term Debt (D-1)	1.90%	1,111	1.87%	5,984
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>1,111</u>		<u>5,984</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-4

Page: 1 of 1

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: C-5
 Page: 1 of 1
 Preparer: W Jerdon

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) Water		(6) Sewer		(8)
		(2)	(3) Adjustments	(4) Adjusted	(5) Per Books	(7) Adjusted	Supporting Schedules
1	Timing Differences (Tax Expense						
2	Higher (Lower) than Book Expense):						
3	Tax Depreciation & Amortization	671	1,060	1,731	9,409	(152)	9,257
4	Book Depreciation & Amortization	671	1,254	1,925	9,409	4,598	14,007
5							B-13,14
6	Depreciation Difference	0	(194)	(194)	0	(4,750)	(4,750)
7							
8	Other Timing Differences (Itemize):						
9	Bad Debt	0	(19)	(19)	0	(473)	(473)
10	All Other	0	0	0	0	0	0
11							
12	Total Timing Differences (To C-2)	0	(213)	(213)	0	(5,223)	(5,223)
13							
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%
15	State Deferred Taxes	0	(12)	(12)	0	(287)	(287)
16							
17	Timing Differences for Federal Taxes	0	(201)	(201)	0	(4,935)	(4,935)
18							
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%
20	Federal Deferred Taxes	0	(71)	(71)	0	(1,727)	(1,727)
21							
22	Total Deferred Taxes (to C-1)	0	(82)	(82)	0	(2,015)	(2,015)

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	360	360				0	360	360
2	2004	1	0	1				1	0	1
3	2005	64	1	65				64	1	65
4	2006	57	344	401				57	344	401
5	2007	46	273	319				46	273	319
SEWER										
6	2003	0	8,468	8,468				0	8,468	8,468
7	2004	33	0	33				33	0	33
8	2005	2,616	38	2,654				2,616	38	2,654
9	2006	1,355	8,121	9,476				1,355	8,121	9,476
10	2007	1,067	6,393	7,460				1,067	6,393	7,460

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Jungle Den

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	1		1
3	2005	1	63		64
4	2006	64	(7)		57
5	2007	57	(11)		46
SEWER					
6	2003	0	0		0
7	2004	0	33		33
8	2005	33	2,583		2,616
9	2006	2,616	(1,261)		1,355
10	2007	1,355	(288)		1,067

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Jungle Den

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	360		360
2	2004	360	(360)		0
3	2005	0	1		1
4	2006	1	343		344
5	2007	344	(71)		273
SEWER					
6	2003	0	8,468		8,468
7	2004	8,468	(8,468)		0
8	2005	0	38		38
9	2006	38	8,083		8,121
10	2007	8,121	(1,728)		6,393

Investment Tax Credits - Analysis

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 1 of 4

Preparer: W Jerdon

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	3% ITC							4% ITC					
	Beginning 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												

Investment Tax Credits - Analysis

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies**Florida Public Service Commission****Jungle Den**

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: C-8
 Page: 1 of 1
 Preparer: S Anzaldo

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) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)	<u>0</u>				From B-1
9	Effective consolidated tax rate					
10	Parent's Tax Deduction on Debt Interest	<u>0</u>				
	Water					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at	<u>0</u>				A-17
	Sewer					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at	<u>0</u>				A-17

Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Income Tax Returns**Florida Public Service Commission****Jungle Den**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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, 2006, 2007 |
| (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	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

Schedule of Requested Cost of Capital
 13 Month Average balance
Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1
 Page: 1 of 2
 Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	10,581	36.70%	5.10%	1.87%	540	D-2, D-5
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	17,490	60.67%	10.25%	6.22%	1,792	D-2
5 Customer Deposits	397	1.38%	6.00%	0.08%	24	D-2
6 Accumulated Deferred Income Taxes	360	1.25%	0.00%	0.00%	0	D-2
7 Total	<u>28,827</u>	<u>100.00%</u>		<u>8.17%</u>	<u>2,356</u>	
SEWER						
8 Long-Term Debt	114,364	36.61%	5.10%	1.87%	5,836	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	189,039	60.52%	10.25%	6.20%	19,372	D-2
12 Customer Deposits	472	0.15%	6.00%	0.01%	28	D-2
13 Accumulated Deferred Income Taxes	8,468	2.71%	0.00%	0.00%	0	D-2
14 Total	<u>312,344</u>	<u>100.00%</u>		<u>8.08%</u>	<u>25,236</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	21,771	37.21%	5.10%	1.90%	1,111	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	35,986	61.50%	10.25%	6.30%	3,688	D-2
5 Customer Deposits	397	0.68%	6.00%	0.04%	24	D-2
6 Accumulated Deferred Income Taxes	360	0.62%	0.00%	0.00%	0	D-2
7 Total	<u>58,514</u>	<u>100.00%</u>		<u>8.24%</u>	<u>4,822</u>	
SEWER						
8 Long-Term Debt	117,275	36.64%	5.10%	1.87%	5,984	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	193,852	60.57%	10.25%	6.21%	19,865	D-2
12 Customer Deposits	472	0.15%	6.00%	0.01%	28	D-2
13 Accumulated Deferred Income Taxes	8,468	2.65%	0.00%	0.00%	0	D-2
14 Total	<u>320,067</u>	<u>100.00%</u>		<u>8.09%</u>	<u>25,877</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
Water							
1 Long-Term Debt	8,470	10,556	10,581		10,581	21,771	D-5
2 Short-Term Debt	0	0	0		0	0	D-4
3 Preferred Stock	0	0	0		0	0	D-3
4 Common Stock	14,001	17,448	17,490		17,490	35,986	
5 Customer Deposits	386	409	397		397	397	D-7
6 Accumulated Deferred Income Taxes	401	319	360		360	360	C-6
7 Total	<u>23,259</u>	<u>28,732</u>	<u>28,827</u>	0	<u>28,827</u>	<u>58,514</u>	A-1
Sewer							
8 Long-Term Debt	113,041	112,817	114,364		114,364	117,275	D-5
9 Short-Term Debt	0	0	0		0	0	D-4
10 Preferred Stock	0	0	0		0	0	D-3
11 Common Stock	186,852	186,482	189,039		189,039	193,852	
12 Customer Deposits	460	487	472		472	472	D-7
13 Accumulated Deferred Income Taxes	9,476	7,460	8,468		8,468	8,468	C-6
14 Total	<u>309,829</u>	<u>307,247</u>	<u>312,344</u>	0	<u>312,344</u>	<u>320,067</u>	A-2

† The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Preferred Stock Outstanding

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-3
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Short-Term Debt

Florida Public Service Commission

Jungle Den

Schedule: D-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent [X]

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	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. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-5
 Page: 1 of 2
 Preparer: S Anzaldo

Utility or Parent

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(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. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5
Page: 2 of 2
Preparer: S Anzaldo

Utility [] or Parent [X]

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, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Premium) 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))
2006												
1	Unsecured Note - 10 years	6.00% 10/31/2006 10/31/2016	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
2												
3												
4	2007											
5	Unsecured Note - 7 years	4.87% 07/31/2003 07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87% 07/31/2003 07/31/2013	21,600,000	2,508,465	-	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87% 07/31/2003 07/31/2014	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87% 07/31/2003 07/31/2016	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87% 07/31/2003 07/31/2017	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87% 07/31/2003 07/31/2018	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87% 07/31/2003 07/31/2020	16,200,000	1,881,349	-	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87% 07/31/2003 07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01% 02/03/2005 02/03/2015	18,000,000	2,090,388	-	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20% 02/03/2005 02/03/2020	12,000,000	1,393,592	-	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63% 02/28/2007 02/28/2022	15,000,000	1,741,990	-	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83% 02/28/2007 02/28/2037	15,000,000	1,741,990	-	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54% 12/27/2006 12/27/2018	30,000,000	3,490,254	-	-	-	-	-	193,360	193,360	5.54%
18	2007 12 Month Total			26,136,124	-	-	-	-	-	1,333,702	1,333,702	5.10%
19												
20	13 Month Average (from A-19)			22,517,338								

* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:

\$208,427

** The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

\$1,293,801

All long-term debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-6
 Page: 1 of 2
 Preparer: S Anzaldo

Utility or Parent

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

(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)/((4)-(6)-(7))

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-6

Page: 2 of 2

Preparer: S Anzaldo

Utility [] or Parent [X]

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule 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)/(4)-(6)-(7)

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-7
 Page: 1 of 1
 Preparer: S Anzaldo

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	Dec-06	846	0	0	846
2	Jan-07	846	0	0	846
3	Feb-07	846	0	0	846
4	Mar-07	846	0	0	846
5	Apr-07	846	0	0	846
6	May-07	846	0	0	846
7	Jun-07	846	0	0	846
8	Jul-07	846	50	0	896
9	Aug-07	896	0	0	896
10	Sep-07	896	0	0	896
11	Oct-07	896	0	0	896
12	Nov-07	896	0	0	896
13	Dec-07	896	0	0	896
14	Average				<u>869</u>
15					
16		Water Allocated at		46%	<u>397</u>
17					
18		Sewer Allocated at		54%	<u>472</u>

**Jungle Den
RATES SCHEDULES**

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Rate Schedule - Sewer	E-1s	106
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Rate Schedule - Water

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer []

Schedule: E-1w
 Page: 1 of 1
 Preparer: T Rendell

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) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	6.51	8.59	6.51	9.76	8.43	21.92
3	3/4"	9.77	12.90	9.77	14.64	12.65	32.89
4	1"	16.31	21.54	16.31	24.45	21.11	54.81
5	1-1/2"	32.59	43.04	32.59	48.85	42.19	109.62
6	2"	52.16	68.87	52.16	78.18	67.52	175.39
7	3"	104.29	137.71	104.29	156.32	135.01	350.79
8	4"	162.97	215.19	162.97	244.27	210.97	548.10
9	6"	325.97	430.40	325.97	488.59	421.98	1,096.21
10	8"	521.52	688.62	521.52	781.70	675.12	1,753.93
11	10"	749.69	989.88	749.69	1,123.70	970.49	2,521.28
12	Gallonage						
13	Block 1, 0-5,000	5.02	6.63	5.02	7.52	6.50	3.80
14	Block 2, 5,000-10,000	5.02	6.63	5.02	7.52	6.50	4.76
15	Block 3, >10,000	5.02	6.63	5.02	7.52	6.50	4.76
16							
17	Commercial						
18	5/8" X 3/4"	6.51	8.59	6.51	9.76	8.43	21.92
19	3/4"	9.77	12.90	9.77	14.64	12.65	32.89
20	1"	16.31	21.54	16.31	24.45	21.11	54.81
21	1-1/2"	32.59	43.04	32.59	48.85	42.19	109.62
22	2"	52.16	68.87	52.16	78.18	67.52	175.39
23	3"	104.29	137.71	104.29	156.32	135.01	350.79
24	4"	162.97	215.19	162.97	244.27	210.97	548.10
25	6"	325.97	430.40	325.97	488.59	421.98	1,096.21
26	8"	521.52	688.62	521.52	781.70	675.12	1,753.93
27	10"	749.69	989.88	749.69	1,123.70	970.49	2,521.28
28	Gallonage charge	5.02	6.63	5.02	7.52	6.50	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	6.51	8.59	6.51	9.76	8.43	21.92
34	3/4"	9.77	12.90	9.77	14.64	12.65	32.89
35	1"	16.31	21.54	16.31	24.45	21.11	54.81
36	1-1/2"	32.59	43.04	32.59	48.85	42.19	109.62
37	2"	52.16	68.87	52.16	78.18	67.52	175.39
38	3"	104.29	137.71	104.29	156.32	135.01	350.79
39	4"	162.97	215.19	162.97	244.27	210.97	548.10
40	6"	325.97	430.40	325.97	488.59	421.98	1,096.21
41	8"	521.52	688.62	521.52	781.70	675.12	1,753.93
42	10"	749.69	989.88	749.69	1,123.70	970.49	2,521.28
43	Gallonage charge	5.02	6.63	5.02	7.52	6.50	3.80
44							
45	Fire Protection						
46	2"	4.35	5.74	4.35	6.52	5.63	14.62
47	3"	8.69	11.48	8.69	13.03	11.25	29.23
48	4"	13.58	17.93	13.58	20.35	17.58	45.68
49	6"	27.17	35.87	27.17	40.72	35.17	91.35
50	8"	43.45	57.37	43.45	65.13	56.25	146.16
51	10"	62.49	82.51	62.49	93.67	80.89	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s
 Page: 1 of 1
 Preparer: T Rendell

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) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	12.35	17.44	12.35	25.20	18.24	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	9.57	13.51	9.57	19.53	14.13	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	12.35	17.44	12.35	25.20	18.24	45.26
18	3/4"	18.51	26.14	18.51	37.77	27.34	67.89
19	1"	30.83	43.54	30.83	62.91	45.53	113.14
20	1-1/2"	61.67	87.11	61.67	125.85	91.08	226.29
21	2"	98.68	139.37	98.68	201.37	145.74	362.06
22	3"	197.36	278.75	197.36	402.75	291.48	724.12
23	4"	308.35	435.51	308.35	629.25	455.41	1,131.44
24	6"	616.74	871.08	616.74	1,258.57	910.87	2,262.89
25	8"	986.79	1,393.74	986.79	2,013.73	1,457.40	3,620.62
26	10"	1,418.50	2,003.47	1,418.50	2,894.71	2,095.00	5,204.65
27	Gallage charge	11.49	16.23	11.49	23.45	16.97	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	12.35	17.44	12.35	25.20	18.24	45.26
31	3/4"	18.51	26.14	18.51	37.77	27.34	67.89
32	1"	30.83	43.54	30.83	62.91	45.53	113.14
33	1-1/2"	61.67	87.11	61.67	125.85	91.08	226.29
34	2"	98.68	139.37	98.68	201.37	145.74	362.06
35	3"	197.36	278.75	197.36	402.75	291.48	724.12
36	4"	308.35	435.51	308.35	629.25	455.41	1,131.44
37	6"	616.74	871.08	616.74	1,258.57	910.87	2,262.89
38	8"	986.79	1,393.74	986.79	2,013.73	1,457.40	3,620.62
39	10"	1,418.50	2,003.47	1,418.50	2,894.71	2,095.00	5,204.65
40	Gallage charge	11.49	16.23	11.49	23.45	16.97	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	30.85	43.57	30.85	62.96	45.56	112.65
44	Coml. Wastewater Only	30.85	43.57	30.85	62.96	45.56	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,308	1,618	6.51	8,515	6.51	NA	21.92	28,671
3	3/4"	0	0	-	0	9.77	NA	32.89	0
4	1"	0	0	-	0	16.31	NA	54.81	0
5	1-1/2"	0	0	-	0	32.59	NA	109.62	0
6	2"	0	0	-	0	52.16	NA	175.39	0
7	3"	0	0	-	0	104.29	NA	350.79	0
8	4"	0	0	-	0	162.97	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		1,551	5.02	7,787	5.02	1,551	3.80	5,894
11	Block 2, 5,000-10,000		65	5.02	326	5.02	62	4.76	295
12	Block 3, >10,000		2	5.02	10	5.02	2	4.76	9
13	Total Residential	<u>1,308</u>	<u>1,618</u>		<u>16,637</u>		<u>2</u>		<u>34,869</u>
14	Average Bill				<u>12.72</u>		<u>1,615</u>		<u>26.66</u>
15									
16	Commercial								
17	5/8" X 3/4"	24	51	6.51	156	6.51	NA	21.92	526
18	3/4"	0	0	-	0	9.77	NA	32.89	0
19	1"	0	0	-	0	16.31	NA	54.81	0
20	1-1/2"	0	0	-	0	32.59	NA	109.62	0
21	2"	0	0	-	0	52.16	NA	175.39	0
22	3"	0	0	-	0	104.29	NA	350.79	0
23	4"	0	0	-	0	162.97	NA	548.10	0
24	8"	0	0	-	0	521.52	NA	1,753.93	0
25	Gallorage		51	5.02	258	5.02	51	3.80	195
26									
27									
28	Total Commercial	<u>24</u>	<u>51</u>		<u>414</u>		<u>51</u>		<u>721</u>
29	Average Bill				<u>17.24</u>				<u>30.04</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	6.51	NA	21.92	0
33	3/4"	0	0	-	0	9.77	NA	32.89	0
34	1"	0	0	-	0	16.31	NA	54.81	0
35	1-1/2"	0	0	-	0	32.59	NA	109.62	0
36	2"	0	0	-	0	52.16	NA	175.39	0
37	3"	0	0	-	0	104.29	NA	350.79	0
38	4"	0	0	-	0	162.97	NA	548.10	0
39									
40	Gallorage		0	-	0	5.02	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill								
45									
46	Fire Protection								
47	2"	0	NA	-	0	4.35	NA	9.85	0
48	3"	0	NA	-	0	8.69	NA	19.70	0
49	4"	0	NA	-	0	13.58	NA	30.78	0
50	6"	0	NA	-	0	27.17	NA	61.56	0
51	8"	0	NA	-	0	43.45	NA	98.49	0
52	10"	0	NA	-	0	62.49	NA	141.59	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill								
58									
59	Subtotal				<u>17,051</u>				<u>35,590</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				105				350
63	Total Revenue				<u>17,156</u>				<u>35,940</u>
64	Booked Revenue				<u>17,330</u>				
65	Difference				(174)				-1.0%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	443	747	6.51	2,884
3	3/4"	0	0	9.77	0
4	1"	0	0	16.31	0
5	1-1/2"	0	0	32.59	0
6	2"	0	0	52.16	0
7	3"	0	0	104.29	0
8	4"	0	0	162.97	0
9	Gallonage				
10	Block 1		704	5.02	3,536
11	Block 2		42	5.02	211
12	Block 3		1	5.02	4
13	Total Residential	<u>443</u>	<u>747</u>		<u>6,634</u>
14	Average Bill				<u>14.98</u>
15					
16	Commercial				
17	5/8" X 3/4"	8	19	6.51	52
18	3/4"	0	0	9.77	0
19	1"	0	0	16.31	0
20	1-1/2"	0	0	32.59	0
21	2"	0	0	52.16	0
22	3"	0	0	104.29	0
23	4"	0	0	162.97	0
24	8"	0	0	521.52	0
25	Gallonage		19	5.02	95
26					
27					
28	Total Commercial	<u>8</u>	<u>19</u>		<u>147</u>
29	Average Bill				<u>18.43</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	6.51	0
33	3/4"	0	0	9.77	0
34	1"	0	0	16.31	0
35	1-1/2"	0	0	32.59	0
36	2"	0	0	52.16	0
37	3"	0	0	104.29	0
38	4"	0	0	162.97	0
39					
40	Gallonage		0	5.02	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	4.35	0
48	2"	0	NA	8.69	0
49	3"	0	NA	13.58	0
50	4"	0	NA	27.17	0
51	6"	0	NA	43.45	0
52	8"	0	NA	62.49	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>6,782</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Water [X] or Sewer []

Schedule: E-2w

Page: 3 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	430	439	6.51	2,799	8.59	3,694	894
3	3/4"	0	0	9.77	0	12.90	0	0
4	1"	0	0	16.31	0	21.54	0	0
5	1-1/2"	0	0	32.59	0	43.04	0	0
6	2"	0	0	52.16	0	68.87	0	0
7	3"	0	0	104.29	0	137.71	0	0
8	4"	0	0	162.97	0	215.19	0	0
9	Gallorage							
10	Block 1		427	5.02	2,142	6.63	2,828	687
11	Block 2		12	5.02	61	6.63	81	20
12	Block 3		0	5.02	1	6.63	1	0
13	Total Residential	<u>430</u>	<u>439</u>		<u>5,003</u>		<u>6,604</u>	<u>1,601</u>
14	Average Bill				<u>11.63</u>		<u>15.36</u>	
15								
16	Commercial							
17	5/8" X 3/4"	8	14	6.51	52	8.59	69	17
18	3/4"	0	0	9.77	0	12.90	0	0
19	1"	0	0	16.31	0	21.54	0	0
20	1-1/2"	0	0	32.59	0	43.04	0	0
21	2"	0	0	52.16	0	68.87	0	0
22	3"	0	0	104.29	0	137.71	0	0
23	4"	0	0	162.97	0	215.19	0	0
24	8"	0	0	521.52	0	688.62	0	0
25	Gallorage		14	5.02	69	6.63	91	22
26								
27								
28	Total Commercial	<u>8</u>	<u>14</u>		<u>121</u>		<u>160</u>	<u>39</u>
29	Average Bill				<u>15.11</u>		<u>19.94</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	6.51	0	8.59	0	0
33	3/4"	0	0	9.77	0	12.90	0	0
34	1"	0	0	16.31	0	21.54	0	0
35	1-1/2"	0	0	32.59	0	43.04	0	0
36	2"	0	0	52.16	0	68.87	0	0
37	3"	0	0	104.29	0	137.71	0	0
38	4"	0	0	162.97	0	215.19	0	0
39								
40	Gallorage		0	5.02	0	6.63	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill							
45								
46	Fire Protection							
47	1"	0	NA	4.35	0	5.74	0	0
48	2"	0	NA	8.69	0	11.48	0	0
49	3"	0	NA	13.58	0	17.93	0	0
50	4"	0	NA	27.17	0	35.87	0	0
51	6"	0	NA	43.45	0	57.37	0	0
52	8"	0	NA	62.49	0	82.51	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill							
58								
59	Subtotal				<u>5,123</u>		<u>6,763</u>	<u>1,640</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

Preparer: G Prettyman

Water or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	435	432	6.51	2,832
3	3/4"	0	0	9.77	0
4	1"	0	0	16.31	0
5	1-1/2"	0	0	32.59	0
6	2"	0	0	52.16	0
7	3"	0	0	104.29	0
8	4"	0	0	162.97	0
9	Gallorage				
10	Block 1		420	5.02	2,109
11	Block 2		11	5.02	54
12	Block 3		1	5.02	6
13	Total Residential	435	432		5,000
14	Average Bill				11.50
15					
16	Commerical				
17	5/8" X 3/4"	8	19	6.51	52
18	3/4"	0	0	9.77	0
19	1"	0	0	16.31	0
20	1-1/2"	0	0	32.59	0
21	2"	0	0	52.16	0
22	3"	0	0	104.29	0
23	4"	0	0	162.97	0
24	8"	0	0	521.52	0
25	Gallorage		19	5.02	93
26					
27					
28	Total Commercial	8	19		145
29	Average Bill				18.18
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	6.51	0
33	3/4"	0	0	9.77	0
34	1"	0	0	16.31	0
35	1-1/2"	0	0	32.59	0
36	2"	0	0	52.16	0
37	3"	0	0	104.29	0
38	4"	0	0	162.97	0
39					
40	Gallorage		0	5.02	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				
45					
46	Fire Protection				
47	1"	0	NA	4.35	0
48	2"	0	NA	8.69	0
49	3"	0	NA	13.58	0
50	4"	0	NA	27.17	0
51	6"	0	NA	43.45	0
52	8"	0	NA	62.49	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				
58					
59	Subtotal				5,146

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,596	2,641	12.35	19,711	12.35		45.26	72,235
3	3/4"	0	0	-	0	12.35		45.26	0
4	1"	0	0	-	0	12.35		45.26	0
5	1-1/2"	0	0	-	0	12.35		45.26	0
6	2"	0	0	-	0	12.35		45.26	0
7	3"	0	0	-	0	12.35		45.26	0
8	4"	0	0	-	0	12.35		45.26	0
9	Gallage cap (gallons)		6,000				6,000		
10	Capped Usage	-	1,833	9.57	17,537	9.57	2,610	8.73	22,783
11	Usage Above Cap	-	809				32		
12									
13	Total Residential	1,596	2,641		37,248		2,641		95,018
14	Average Bill				23.34				59.53
15									
16	Commercial								
17	5/8" X 3/4"	12	51	12.35	148	12.35		45.26	543
18	3/4"	0	0	-	0	18.51		67.89	0
19	1"	0	0	-	0	30.83		113.14	0
20	1-1/2"	0	0	-	0	61.67		226.29	0
21	2"	0	0	-	0	98.68		362.06	0
22	3"	0	0	-	0	197.36		724.12	0
23	4"	0	0	-	0	308.35		1,131.44	0
24									
25	Gallage	-	51	11.49	584	11.49	51	10.48	532
26									
27									
28	Total Commercial	12	51		792		51		1,076
29	Average Bill				60.99				89.63
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	12.35		45.26	0
33	3/4"	0	0	-	0	18.51		67.89	0
34	1"	0	0	-	0	30.83		113.14	0
35	1-1/2"	0	0	-	0	61.67		226.29	0
36	2"	0	0	-	0	98.68		362.06	0
37	3"	0	0	-	0	197.36		724.12	0
38	4"	0	0	-	0	308.35		1,131.44	0
39									
40	Gallage	-	0	-	0	11.49	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	12	0	30.85	370	30.85		112.65	1,352
48	Comf. Wastewater Only	0	0	30.85	0	30.85		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		370				1,352
52									
53									
54	Subtotal				38,350				97,445
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				38,350				97,445
59	Booked Revenue				46,179				
60	Difference				(7,829)				-17.0%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	520	764	12.35	6,422
3	3/4"	0	0	12.35	0
4	1"	0	0	12.35	0
5	1-1/2"	0	0	12.35	0
6	2"	0	0	12.35	0
7	3"	0	0	12.35	0
8	4"	0	0	12.35	0
9	Gallorage cap		6,000		
10	Capped Usage		740	9.57	7,083
11	Usage Above Cap		24		
12					
13	Total Residential	520	764		13,505
14	Average Bill				25.97
15					
16	Commercial				
17	5/8" X 3/4"	4	19	12.35	49
18	3/4"	0	0	18.51	0
19	1"	0	0	30.83	0
20	1-1/2"	0	0	61.67	0
21	2"	0	0	98.68	0
22	3"	0	0	197.36	0
23	4"	0	0	308.35	0
24					
25	Gallorage		19	11.49	218
26					
27					
28	Total Commercial	4	19		268
29	Average Bill				66.93
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	12.35	0
33	3/4"	0	0	18.51	0
34	1"	0	0	30.83	0
35	1-1/2"	0	0	61.67	0
36	2"	0	0	98.68	0
37	3"	0	0	197.36	0
38	4"	0	0	308.35	0
39					
40	Gallorage	-	0	11.49	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	Flat Rate				
47	Res. Wastewater Only	4	0	30.85	123
48	Comml. Wastewater Only	0	0	30.85	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		123
52					
53					
54	Subtotal				13,896

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	508	441	12.35	6,274	17.44	8,860	2,586
3	3/4"	0	0	12.35	0	17.44	0	0
4	1"	0	0	12.35	0	17.44	0	0
5	1-1/2"	0	0	12.35	0	17.44	0	0
6	2"	0	0	12.35	0	17.44	0	0
7	3"	0	0	12.35	0	17.44	0	0
8	4"	0	0	12.35	0	17.44	0	0
9	Gallage cap		6,000					
10	Capped Usage		434	9.57	4,156	13.51	5,867	1,711
11	Usage Above Cap		7					
12								
13	Total Residential	508	441		10,430		14,727	4,297
14	Average Bill				20.53		28.99	
15								
16	Commercial							
17	5/8" X 3/4"	4	14	12.35	49	17.44	70	20
18	3/4"	0	0	18.51	0	26.14	0	0
19	1"	0	0	30.83	0	43.54	0	0
20	1-1/2"	0	0	61.67	0	87.11	0	0
21	2"	0	0	98.68	0	139.37	0	0
22	3"	0	0	197.36	0	278.75	0	0
23	4"	0	0	308.35	0	435.51	0	0
24								
25	Gallage		14	11.49	157	16.23	222	65
26								
27								
28	Total Commercial	4	14		207		292	85
29	Average Bill				51.70		73.03	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	12.35	0	17.44	0	0
33	3/4"	0	0	18.51	0	26.14	0	0
34	1"	0	0	30.83	0	43.54	0	0
35	1-1/2"	0	0	61.67	0	87.11	0	0
36	2"	0	0	98.68	0	139.37	0	0
37	3"	0	0	197.36	0	278.75	0	0
38	4"	0	0	308.35	0	435.51	0	0
39								
40	Gallage		0	11.49	0	16.23	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Flat Rate							
47	Res. Wastewater Only	4	0	30.85	123	43.57	174	51
48	Comml. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA		0	0.00	0	0
50	Reuse	0	NA		0	0.00	0	0
51	Total Flat Rate - Other		0		123		174	51
52								
53								
54	Subtotal				10,760		15,193	4,433

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim)
 Water [] or Sewer [X]

Schedule: E-2s
 Page: 4 of 4
 Preparer: G Prettyman

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) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	568	1,436	12.35	7,015
3	3/4"	0	0	12.35	0
4	1"	0	0	12.35	0
5	1-1/2"	0	0	12.35	0
6	2"	0	0	12.35	0
7	3"	0	0	12.35	0
8	4"	0	0	12.35	0
9	Gallorage cap		6,000		
10	Capped Usage		658	9.57	6,298
11	Usage Above Cap		778		
12					
13	Total Residential	568	1,436		13,313
14	Average Bill				23.44
15					
16	Commercial				
17	5/8" X 3/4"	4	18	12.35	49
18	3/4"	0	0	18.51	0
19	1"	0	0	30.83	0
20	1-1/2"	0	0	61.67	0
21	2"	0	0	98.68	0
22	3"	0	0	197.36	0
23	4"	0	0	308.35	0
24					
25	Gallorage		18	11.49	208
26					
27					
28	Total Commercial	4	18		257
29	Average Bill				64.34
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	12.35	0
33	3/4"	0	0	18.51	0
34	1"	0	0	30.83	0
35	1-1/2"	0	0	61.67	0
36	2"	0	0	98.68	0
37	3"	0	0	197.36	0
38	4"	0	0	308.35	0
39					
40	Gallorage	-	0	11.49	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	4	0	30.85	123
48	Comml. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				123
52					
53					
54	Subtotal				13,694

Customer Monthly Billing Schedule

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	111	3	0	0	0	0	114
2	Feb-07	111	3	0	0	0	0	114
3	Mar-07	111	3	0	0	0	0	114
4	Apr-07	111	3	0	0	0	0	114
5	May-07	111	3	0	0	0	0	114
6	Jun-07	111	3	0	0	0	0	114
7	Jul-07	110	3	0	0	0	0	113
8	Aug-07	109	3	0	0	0	0	112
9	Sep-07	110	3	0	0	0	0	113
10	Oct-07	110	3	0	0	0	0	113
11	Nov-07	109	3	0	0	0	0	112
12	Dec-07	110	3	0	0	0	0	113
13	Total Water	1,324	36	0	0	0	0	1,360

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	136	1	0	0	0	0	137
15	Feb-07	136	1	0	0	0	0	137
16	Mar-07	136	1	0	0	0	0	137
17	Apr-07	136	1	0	0	0	0	137
18	May-07	136	1	0	0	0	0	137
19	Jun-07	136	1	0	0	0	0	137
20	Jul-07	135	1	0	0	0	0	136
21	Aug-07	134	1	0	0	0	0	135
22	Sep-07	135	1	0	0	0	0	136
23	Oct-07	135	1	0	0	0	0	136
24	Nov-07	134	1	0	0	0	0	135
25	Dec-07	135	1	0	0	0	0	136
26	Total Sewer	1,624	12	0	0	0	0	1,636

Miscellaneous Service Charges

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-4
 Page: 1 of 2
 Preparer: J Lihvarcik

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)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.				
1	Initial Connection	15.00	-	50.00	75.00				
2									
3	Normal Reconnect	15.00	-	50.00	75.00				
4									
5	Violation Reconnect	15.00	-	75.00	115.00				
6									
7	Premises Visit	10.00	-	50.00	75.00				
8									
9	Late Payment Fees	-	-	5.00	-				
10									

SEWER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Proposed After Hrs.				
11	Initial Connection	15.00	-	50.00	75.00				
12									
13	Normal Reconnect	15.00	-	50.00	75.00				
14									
15	Violation Reconnect	At Cost	-	Actual cost	Actual cost				
16									
17	Premises Visit	10.00	-	50.00	75.00				
18									
19	Late Payment Fees	-	-	5.00	-				
20									
21									

DEPOSITS (REFUNDABLE)

Class	Meter Size	Water		Sewer	
		Present	Proposed	Present	Proposed
22					
24	not specified	All sizes	25.00	25.00	
25	not specified	5/8 X 3/4"	-	-	
26	not specified	1"	-	-	
27	not specified	1.5"	-	-	
28	not specified	Over 2"	-	-	
29					
30	Residential	All sizes	-	-	
31	Residential	5/8 X 3/4"	-	53.32	119.07
32	Residential	1"	-	Two x Estimated Monthly Bill	Two x Estimated Monthly Bill
33	Residential	1.5"	-		
34	Residential	Over 2"	-		
35					
36	General	All sizes	-	Two x est'd monthly Bill	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-	-	-
38	General	1"	-	-	-
39	General	1.5"	-	-	-
40	General	2"	-	-	-
41	General	4"	-	-	-
42	General	8"	-	-	-

Miscellaneous Service Charges

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Explanation: Provide a schedule of derivation of charges

Schedule: E-4
 Page: 2 of 2
 Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	Collect Delinquent Account						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	Connections, Premises Visits / Service Calls in Normal Hours						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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-07	0	0	0	0	0	0
2	Feb-07	30	0	0	0	0	30
3	Mar-07	0	0	0	0	0	0
4	Apr-07	15	0	0	0	0	15
5	May-07	0	0	0	0	0	0
6	Jun-07	0	0	0	0	0	0
7	Jul-07	15	0	0	0	0	15
8	Aug-07	0	0	0	0	0	0
9	Sep-07	15	0	0	0	0	15
10	Oct-07	0	0	0	0	0	0
11	Nov-07	0	0	0	0	0	0
12	Dec-07	30	0	0	0	0	30
13							
14	Total Water	105	0	0	0	0	105
15	Annual Events	7	0	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	350	0	0	0	0	350
SEWER							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Jungle Den

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

1	Any fire hydrant information is detailed on enclosed system maps		
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Private Fire Protection Service**Florida Public Service Commission****Jungle Den**

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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
-------------	-------------	--------------------

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-9
 Page: 1 of 1
 Preparer: S Szczygiel

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).

<u>Line No.</u>	<u>(1) Type Tax or Fee</u>	<u>(2) To Whom Paid</u>	<u>(3) Amount</u>	<u>(4) How collected From Customers</u>	<u>(5) Type Agreement</u>
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	780	Included in overall cost of service	None
SEWER					
2	Regulatory Assessment Fee	Florida Public Service Comm.	2,078	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10

Page: 1 of 1

Preparer: J Lihvarcik

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) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"		
2		3/4"	143.00	1,000.00
3	(Service Line Size)	1"	143.00	Actual Costs
4		1 1/2"	154.00	Actual Costs
5		2"	202.00	Actual Costs
6		Over 2"	245.00	Actual Costs
7			Actual Costs	Actual Costs
8	Meter Installation Fee	5/8"		
9	(Meter Size)	3/4"	-	210.00
10		1"	110.00	Actual Costs
11		1 1/2"	140.00	Actual Costs
12		2"	300.00	Actual Costs
13		Over 2"	385.00	Actual Costs
14			Actual Costs	Actual Costs
15	Back Flow Preventor Installation Fee	All sizes		
16			Actual Costs	Actual Costs
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	-	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	=<4"		
28		>4"		2,000.00
29				Actual Costs
30		4" unpaved	-	
31		4" paved	548.00	
32		6" unpaved	-	
33		6" paved	-	
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

Jungle Den
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-11
 Page: 1 of 1
 Preparer: J Lihvarcik

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Jungle Den

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] or Sewer [X]
 Customer Class:
 Meter Size:

Schedule: E-14
 Page: 1 of 1
 Preparer: G Prettyman

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

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

See attached Bill Analyses

**Jungle Den
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138

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

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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 DEP. 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	(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-07	0	187	180	4	4	
2	Feb-07	0	170	163	4	3	
3	Mar-07	0	249	239	9	1	
4	Apr-07	0	191	184	24	(16)	
5	May-07	0	162	129	4	30	
6	Jun-07	0	131	104	4	23	
7	Jul-07	0	140	111	4	25	
8	Aug-07	0	136	108	4	24	
9	Sep-07	0	149	121	4	24	
10	Oct-07	0	111	90	4	17	
11	Nov-07	0	142	116	4	23	
12	Dec-07	0	151	123	12	16	
13	TOTAL	0	1,919	1,669	75	174	9.1%

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

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-2

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	495	0	0	0	495	0
2	Feb	473	0	0	0	473	0
3	Mar	464	0	0	0	464	0
4	Apr	379	0	0	0	379	0
5	May	278	0	0	0	278	0
6	Jun	426	0	0	0	426	0
7	Jul	377	0	0	0	377	0
8	Aug	431	0	0	0	431	0
9	Sep	668	0	0	0	668	0
10	Oct	482	0	0	0	482	0
11	Nov	468	0	0	0	468	0
12	Dec	468	0	0	0	468	0
13	Total	5,409	0	0	0	5,409	0

Water Treatment Plant Data

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: J Lihvarcik

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 Protection.

Line No.	Description	Date	GPD																					
Inter-Connected																								
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP 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.	08/01/07	9,850																					
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.	<table border="0"> <tr> <td>Day</td> <td></td> <td></td> </tr> <tr> <td>1</td> <td>08/01/07</td> <td>9,850</td> </tr> <tr> <td>2</td> <td>08/02/07</td> <td>5,000</td> </tr> <tr> <td>3</td> <td>08/03/07</td> <td>4,810</td> </tr> <tr> <td>4</td> <td>08/04/07</td> <td>4,540</td> </tr> <tr> <td>5</td> <td>08/05/07</td> <td>4,540</td> </tr> <tr> <td></td> <td>Average</td> <td><u>5,748</u></td> </tr> </table>	Day			1	08/01/07	9,850	2	08/02/07	5,000	3	08/03/07	4,810	4	08/04/07	4,540	5	08/05/07	4,540		Average	<u>5,748</u>	
Day																								
1	08/01/07	9,850																						
2	08/02/07	5,000																						
3	08/03/07	4,810																						
4	08/04/07	4,540																						
5	08/05/07	4,540																						
	Average	<u>5,748</u>																						
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.		0																					

Sewer Treatment Plant Data

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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 Protection.

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP 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>September</u>	<u>22,000</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-5
Page: 1 of 1
Preparer: J Guastella

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim													
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	no	6.84	13.68	-	-	13.68	1.00	13.68	-	-	-	n/a	100.00%

WELLS, Permanent

2	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells U&U Calculated	Wells Permanent U&U Used *
3	no	no	6.84	1.00	-	-	13.68	-	-	-	-	-	0.00%	100.00%

5 * This system does not have its own source of supply. Therefore, assets are considered 100% Used and Useful.

STORAGE

6	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	5,748	11,496	-	na	100.00%	-	9,850	1.00	-	-	9,850	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-6
Page: 1 of 1
Preparer: J 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).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used	
1	14,819	17,214	N/A	-	1.03	15,228	21,000	72.51%	100.00%	

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

Inflow and Infiltration Calculations

8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
4,704	37,632	-	-	37,632	7.13	3,564	1,300,727	269,200	1,569,927	2,692,000

Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
98.11%	2,641,200	2,112,960	50,800	48,768	2,161,728	3,731,655	5,410,000	1,678,345	31.02%	N/A

5 There are wastewater only customers being served by Aqua who receive water from Astor Park. Cannot use water sold data to calculate I&I.

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

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-7

Page: 1 of 1

Preparer: J Guastella

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.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	119.6	121	na	100.00%	100.00%

Sewer

2	143.3	161	88.98%	88.98%	100.00%
---	-------	-----	--------	--------	----------------

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

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J 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	2003	114.5	114.5	114.7	
2	2004	115.0	115.0	114.7	
3	2005	115.0	115.0	114.8	
4	2006	114.3	114.3	114.8	
5	2007	115.0	115.0	114.8	
6	2008			114.8	0.02%
7	2009			114.8	0.02%
8	2010			114.9	0.02%
9	2011			114.9	0.02%
10	2012			114.9	0.02% 5 yrs beyond 2007
X Coefficient(s)				0.025	
SEWER					
11	2003	134.0	134.0	134.6	
12	2004	135.6	135.6	135.3	
13	2005	137.0	137.0	136.0	
14	2006	136.4	136.4	136.7	
15	2007	137.0	137.0	137.4	
16	2008			138.1	0.50%
17	2009			138.7	0.49%
18	2010			139.4	0.49%
19	2011			140.1	0.49%
20	2012			140.8	0.49% 5 yrs beyond 2005
X Coefficient(s)				0.683	

Equivalent Residential Connections - Water

Florida Public Service Commission

Jungle Den

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J 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	2003	112	112	112.0	2,052	18.321	2,084	113.7	
2	2004	112	112	112.0	1,981	17.688	2,011	113.7	-0.04%
3	2005	112	112	112.0	1,868	16.679	1,908	114.4	0.62%
4	2006	112	111	111.5	1,818	16.305	1,906	116.9	2.18%
5	2007	111	110	110.5	1,634	14.786	1,708	115.5	-1.19%
Average Growth Through 5-Year Period (Col. 8)									0.39%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Jungle Den

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) (3) (4) SFR Customers			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	130	132	131.0	2,775	21.183	2,875	135.7	
2	2004	132	135	133.5	2,283	17.101	2,301	134.6	-0.86%
3	2005	135	134	134.5	2,011	14.952	2,043	136.6	1.55%
4	2006	134	136	135.0	2,146	15.896	2,206	138.8	1.56%
5	2007	136	135	135.5	2,580	19.041	2,632	138.2	-0.39%
Average Growth Through 5-Year Period (Col. 8)									0.46%

Jungle Den
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146

Rate Schedule - Interim Rates

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [X] Sewer [X]

Schedule: G-1
 Page: 1 of 1
 Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
WATER				
			49.9%	29.5%
1	Residential			
2	5/8" X 3/4"	6.51	9.76	8.43
3	3/4"	9.77	14.64	12.65
4	1"	16.31	24.45	21.11
5	1-1/2"	32.59	48.85	42.19
6	2"	52.16	78.18	67.52
7	3"	104.29	156.32	135.01
8	4"	162.97	244.27	210.97
9	6"	325.97	488.59	421.98
10	8"	521.52	781.70	675.12
11	10"	749.69	1,123.70	970.49
12	Gallorage, Block 1	5.02	7.52	6.50
13	Block 2	5.02	7.52	6.50
14	Block 3	5.02	7.52	6.50
15	General Service			
16	5/8" X 3/4"	6.51	9.76	8.43
17	3/4"	9.77	14.64	12.65
18	1"	16.31	24.45	21.11
19	1-1/2"	32.59	48.85	42.19
20	2"	52.16	78.18	67.52
21	3"	104.29	156.32	135.01
22	4"	162.97	244.27	210.97
23	6"	325.97	488.59	421.98
24	8"	521.52	781.70	675.12
25	10"	749.69	1,123.70	970.49
26	Gallorage charge	5.02	7.52	6.50
27	Fire Protection			
28	2"	4.35	6.52	5.63
29	3"	8.69	13.03	11.25
30	4"	13.58	20.35	17.58
31	6"	27.17	40.72	35.17
32	8"	43.45	65.13	56.25
33	10"	62.49	93.67	80.89

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
SEWER			
		104.1%	47.7%
Residential			
All Meter Sizes	12.35	25.20	18.24
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallorage cap (gallons)	6,000	6,000	6,000
Gallorage charge	9.57	19.53	14.13
General Service			
5/8" X 3/4"	12.35	25.20	18.24
3/4"	18.51	37.77	27.34
1"	30.83	62.91	45.53
1-1/2"	61.67	125.85	91.08
2"	98.68	201.37	145.74
3"	197.36	402.75	291.48
4"	308.35	629.25	455.41
6"	616.74	1,258.57	910.87
8"	986.79	2,013.73	1,457.40
10"	1,418.50	2,894.71	2,095.00
Gallorage charge	11.49	23.45	16.97
Flat Rate			
Res. Wastewater Only	30.85	62.96	45.56
Comml. Wastewater Only	30.85	62.96	45.56
Sprinkler Heads	-	-	-
Reuse	-	-	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	33,665	0	0	33,665	A-5
2	Utility Land & Land Rights	260		0	260	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(13,923)	0	0	(13,923)	A-9
5	Less: CIAC	(10,704)	0	0	(10,704)	A-12
6	Accumulated Amortization of CIAC	7,188	0	0	7,188	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	12,341		0	12,341	A-1
11	Total Rate Base	28,827	0	0	28,827	
SEWER						
12	Utility Plant in Service	380,421	(15,997)	0	364,424	A-6
13	Utility Land & Land Rights	119,526		0	119,526	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(146,197)	4,852	0	(141,345)	A-10
16	Less: CIAC	(134,131)	0	0	(134,131)	A-12
17	Accumulated Amortization of CIAC	75,525	0	0	75,525	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	17,200		0	17,200	A-2
21	Total Rate Base	312,344	(11,146)	0	301,198	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	0	(15,997)
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	0	4,852
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base	0	(11,146)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
Water									
1 Water Sales Revenues	17,051		0	17,051	25,907	42,958	151.94%	49.9%	E-2w
2 Other Revenues	105		0	105	0	105			E-2w
3 OPERATING REVENUES	<u>17,156</u>	<u>0</u>	<u>0</u>	<u>17,156</u>	<u>25,907</u>	<u>43,063</u>			
4 Operation & Maintenance	34,311		0	34,311	383	34,694			B-5
5 Depreciation, net of CIAC Amort.	1,925	0	0	1,925		1,925			B-13
6 Amortization	624		0	624		624			
7 Taxes Other Than Income	6,313	(4,854)	0	1,459	1,165	2,624			B-15
8 Provision for Income Taxes	(8,381)		0	(8,381)	9,397	1,016			C-1
9 OPERATING EXPENSES	<u>34,792</u>	<u>(4,854)</u>	<u>0</u>	<u>29,938</u>	<u>10,944</u>	<u>40,882</u>			
10 NET OPERATING INCOME	<u>(17,636)</u>	<u>4,854</u>	<u>0</u>	<u>(12,782)</u>	<u>14,963</u>	<u>2,181</u>			
11 RATE BASE	<u>28,827</u>			<u>28,827</u>		<u>28,827</u>			A-1
12 RATE OF RETURN	<u>-61.18%</u>			<u>-44.34%</u>		<u>7.57%</u>			
Sewer									
13 Sewer Sales Revenues	38,350		0	38,350	76,741	115,091	200.11%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>38,350</u>	<u>0</u>	<u>0</u>	<u>38,350</u>	<u>76,741</u>	<u>115,091</u>			
16 Operation & Maintenance	52,745		0	52,745	1,133	53,878			B-6
17 Depreciation, net of CIAC Amort.	14,007	0	0	14,007		14,007			B-14
18 Amortization	649		0	649		649			
19 Taxes Other Than Income	1,798	6,984	0	8,782	3,451	12,233			B-15
20 Provision for Income Taxes	(16,856)		0	(16,856)	27,834	10,978			C-1
21 OPERATING EXPENSES	<u>52,342</u>	<u>6,984</u>	<u>0</u>	<u>59,326</u>	<u>32,419</u>	<u>91,745</u>			
22 NET OPERATING INCOME	<u>(13,993)</u>	<u>(6,984)</u>	<u>0</u>	<u>(20,977)</u>	<u>44,322</u>	<u>23,345</u>			
23 RATE BASE	<u>312,344</u>			<u>312,344</u>		<u>312,344</u>			A-2
24 RATE OF RETURN	<u>-4.48%</u>			<u>-6.72%</u>		<u>7.47%</u>			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(4,854)	6,984
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	25,907	76,741
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	383	1,133
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,166	3,453
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	17,156	38,350
18	Plus Required Revenue Adjustment	25,907	76,741
19	Rate Year Revenue at Proposed Rates	43,063	115,091
20			
21	Less Operating Expenses Before Income Taxes	(39,867)	(80,767)
22	Less Interest Expense	(564)	(5,864)
23	Taxable Income	2,633	28,459
24	Income Tax at Composite Rate of 38.58%	1,016	10,978
25	Less Income Tax at Present Rates	8,381	16,856
26			
27	Income Tax Adjustment	9,397	27,834

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

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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	10,581	36.70%	5.10%	1.87%	540	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	17,490	60.67%	9.25%	5.61%	1,617	D-2
5	Customer Deposits	397	1.38%	6.00%	0.08%	24	D-2
6	Accumulated Deferred Income Taxes	360	1.25%	0.00%	0.00%	0	D-2
7	Total	<u>28,827</u>	<u>100.00%</u>		<u>7.57%</u>	<u>2,181</u>	
SEWER							
8	Long-Term Debt	114,364	36.61%	5.10%	1.87%	5,836	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	189,039	60.52%	9.25%	5.60%	17,481	D-2
12	Customer Deposits	472	0.15%	6.00%	0.01%	28	D-2
13	Accumulated Deferred Income Taxes	8,468	2.71%	0.00%	0.00%	0	D-2
14	Total	<u>312,344</u>	<u>100.00%</u>		<u>7.47%</u>	<u>23,345</u>	

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