# 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

CMP
COM
CTR
CTR
CTCR
1

and the first

CTH ....

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER-DATE OF 18 O 4 367 NAY 22 8

FPSC-COMMISSION CLERK

\_

-

) ) ) ) ) )

# Jungle Den RATE BASE

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Rate Base - Water	A-1	5
Rate Base - Sewer	A-2	6
Adjustments to Rate Base	A-3	7
Annual Plant Additions and Balances	A-4	9
Water Plant in Service By Primary Account	<b>A</b> -5	11
Sewer Plant in Service By Primary Account	<b>A</b> -6	14
Non-Used & Useful Plant - Summary	<b>A-</b> 7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	<b>A-</b> 9	20
Sewer Accumulated Depreciation By Primary Account	A-10	23
Annual CIAC Additions and Balances	A-11	26
CIAC by Classification	A-12	28
Annual Accum. Amortization of CIAC Additions and Balances	A-13	31
Accumulated Amortization of CIAC by Classification	A-14	33
Schedule of AFUDC Rates Used	A-15	36
Annual Advances For Construction Additions and Balances	A-16	37
Calculation of Working Capital Allowance	A-17	38
Comparative Balance Sheet - Assets	A-18	39
Comparative Balance Sheet - Liabilities	A-19	40

#### Schedule of Water Rate Base

# Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Schedule: A-1 Page: 1 of 1

Historical Test Year Ending December 31, 2007

R Griffin/J Guastella Preparer:

Historical 2007 & Pro Forma

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

	(1)	(2) Histo	(3) rical Test Year	(4) <b>2007</b>	(5) Pro Forma T	(6) est Year	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	27,208	6,457	33,665	14,820	48,484	<b>A</b> -5
2	Utility Land & Land Rights	260	0	260	0	260	<b>A</b> -5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	<b>A</b> -7
4	Construction Work in Progress	0	0	0	О	o	
5	Less: Accumulated Depreciation	(13,062)	(861)	(13,923)	10,160	(3,763)	<b>A</b> -9
6	Less: CIAC	(10,704)	0	(10,704)	0	(10,704)	<b>A</b> -12
7	Accumulated Amortization of CIAC	7,318	(130)	7,188	0	7,188	<b>A</b> -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	<b>A</b> -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

Page: 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)	(2) Histor	(3) rical Test Year	(4) <b>2007</b>	(5) Pro Forma T	(7)	
Line No.	Description	Average Balance Per Books	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)	<b>A-1</b> 0
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	<b>A</b> -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	<b>A</b> -16
11	Working Capital Allowance	0	17,200	17,200	5,608	22,808	A-17, A-3
12	Total Rate Base	290,179	22,165	312,344	7,723	320,067	- =

# 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.

	(1)	(2)	(3)	(4)
Line No.		Water	Sewer	Supporting
1	Description UTILITY PLANT IN SERVICE			Schedules
2	Allocation of Corporate IT	E 70E		A-5, A-6
3	Allocation of Corp Structures & Improvements	5,785	6,892	
4	- morado. Or sorp outdoutes a improvements	672	801	
5			•	
6	Total 2007 Adjustments	6,457	7,692	
7	•		7,032	
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	1,782	2,123	
10	Meter replacement cost	23,940	NA 2,720	
11	(Less) Retirement of existing meters	(10,902)	NA	
12	•	-		
13			-	
14		-		
15				
16	Total Pro Forma Adjustments	14,820	2,123	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19	T			
20	Total 2007 Adjustments	-		
21				
22	NON-USED & USEFUL	·		<b>A</b> -7
23	To reflect calculated Adjusted NU&U amounts			
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable			
27	ACCUMULATED DEBDEOLATION			
28 29	ACCUMULATED DEPRECIATION	700	040	A-9, A-10
30	Allocation of Corporate IT Allocation of Corp Structures & Improvements	792 69	943	
31	Allocation of Corp Structures & Improvements	69	82	
32		_	-	
33		_	_	
34	Total 2007 Adjustments	861	1.026	
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	Tabel Des Farmes Addition	(40 400)	<del></del>	
46	Total Pro Forma Adjustments	(10,160)		
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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	<u>,                                      </u>		Schedules A-12
1	CIAC			A-12
2	T to 1 0007 A. Northweste		<del></del>	
3	Total 2007 Adjustments			
4	Due Farme Adinatorante			
5 6	Pro Forma Adjustments			
7	Total Pro Forma Adjustments	-		
8	, 3.2			
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	·	<u>-</u>	
17				
18	ACQUISITION ADJUSTMENTS			
19 20	Not Applicable	-	•	
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable			
23	, to the production			
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	•	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29 30	2007 Based on Balance Sheet method; details A-17	12,341	17,200	
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

Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 3	30, 2004 in accordance with PSC Am	endatory Order
1	12/31/95 Balance		
2 3 4 5	1996 Additions Retirements Adjustments 12/31/96 Balance		
6 7 8 9	1997 Additions Retirements Adjustments 12/31/97 Balance		
10 11 12 13	1998 Additions Retirements Adjustments 12/31/98 Balance		
15	1999 Additions Retirements Adjustments 12/31/99 Balance		
	2000 Additions Retirements Adjustments 12/31/00 Balance		
22 23 24 25	2001 Additions Retirements Adjustments 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

	(1)	(2) Water	(3) Sewer Year End
Line No.	Description	Year End Balance	Balance
26 27 28 29	2002 Additions Retirements Adjustments 12/31/02 Balance		
30 31 32 33	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	20,861	477,953
34 35 36 37	2004 Additions Retirements Adjustments 12/31/04 Balance	0 0 3,347 24,208	0 0 31,053 509,006
38 39 40 41	2005 Additions Retirements Adjustments 12/31/05 Balance	0 0 0 24,208	0 0 0 509,006
42 43 44 45	2006 Additions Retirements Adjustments 12/31/06 Balance	4,602 0 (0) 28,810	(5,888) (13,216) 0 489,902
46 47 48 49 50	2007 Additions Retirements Adjustments Allocations 12/31/07 Balance Supporting Schedules: A-5, A-6	0 (1,454) 0 <u>7,538</u> 34,893	3,234 0 0 0 8,980 502,115

# 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 2007 & Pro Forma

## Florida Public Service Commission

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.

		(1)	(2) Historic	(3) al Test Ye	(4) ar 2007	(5) Pro For	(6) ma Adjust	(7)
Line	Acct		Adjusted		ed & Useful	110101		ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
	11.17.44.00							
1		BIBLE PLANT			1			
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		E 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 11	307.2 308.2	Wells & Springs	0	0.00%	0	0	0.00%	0
12	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
		Supply Mains	1,565	0.00%	0	0	0.00%	0
13 14	310.2 311.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
16		Other Plant & Misc. Equipment TREATMENT PLANT	0	0.00%	٥	0	0.00%	0
17	303.3		000	0.000	ا ۾	•	0.000/	•
	304.3	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 20	320.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
21	320.3 339.3	Water Treatment Equipment Other Plant & Misc. Equipment	0	0.00% 0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	U	0,00%	٧I	0	0.00%	0
23	303.4		0	0.000/	<u>. 1</u>	0	0.00%	^
23 24	304.4	Land & Land Rights Structures & Improvements	0	0.00% 0.00%	0	0	0.00%	0
2 <del>4</del> 25	311.4		0		ö	0	0.00%	0 0
26	330.4	Pumping Equipment Distr. Reservoirs & Standpipes	0	0.00% 0.00%	0	0	0.00%	0
26 27	331.4	Transm. & Distribution Mains	=	0.00%		0	0.00%	0
27 28	333.4	Services	13,354 1,212	0.00%	0	0	0.00%	0
29	334.4		10,902	0.00%	ő	13,038	0.00%	0
	335.4	Meters & Meter Installations Hydrants	10,902	0.00%		0 (13	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%	ŏl	Ö	0.00%	0
33		AL PLANT	U	0.0076	• I	v	0.0076	J
34	303.5	Land & Land Rights	o	0.00%	اه	0	0.00%	0
	304.5	Structures & Improvements	672	0.00%	ő	Ö	0.00%	Ö
36	340.5	Office Furniture & Equipment	0	0.00%	ŏ	ő	0.00%	ő
37	340.51	Computer Equipment	5,785	0.00%	ő	1,782	0.00%	ō
38	341.5	Transportation Equipment	0	0.00%	o l	0	0.00%	0
39	342.5	Stores Equipment	ō	0.00%	o l	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	ō	0.00%	ol	0	0.00%	0
41	344.5	Laboratory Equipment	Ö	0.00%	ō	0	0.00%	0
	345.5	Power Operated Equipment	ō	0.00%	ō	0	0.00%	Ô
43	346.5	Communication Equipment	ō	0.00%	o l	Ō	0.00%	Ō
44	347.5	Miscellaneous Equipment	ō	0.00%	o)	0	0.00%	0
	348.5	Other Tangible Plant	0	0.00%	٥	0	0.00%	0
46	TOTA	Al	33,925	_	- 0	14,820	_	
-70		100	30,023	=		. 1,020	=	

#### 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: Page: Preparer:

: A-5

2 of 3

R Griffin/J Guastella

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov _	12/2007	Balance
1 INTAN	GIBLE 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	Ó	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
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	ū
9 306.2	Lake, River & Other intakes	0	0	0	0	0	0	O	0	0	0	0	0	0	Ü
10 307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	Ü
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	O	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, <b>56</b> 5	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	o	0	0
	R TREATMENT PLANT														nen
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 20 320.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Plant & Misc. Equipment MISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	U
23 303.4		_	_									_		-	a
24 304.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	ŭ	0
25 311.4	Structures & Improvements Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	a
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	Ō	0	0	0	0	0	0	0	0	0
27 331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	40.040	13,243	13,354
28 333.4	Services	14,696	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	1,212	1,212
29 334.4	Meters & Meter Installations	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	10,902	10,902
30 335.4	Hydrants	10,902 0	10,902 0	10,902	10,902	10,902	10,902	10,902	10,902	10,902	10,902	10,902 0	10,902 0	10,902	10,002
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	n	0	ŏ
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Ü	0	ō
33 GENER	IAL PI ANT	· ·	U	U	U	v	U	0	0	U	Ų	U	U	·	_
34 303.5	Land & Land Rights	0	0	0	O	0	0	0	0	n	0	0	n	0	0
35 304.5	Structures & Improvements	0	0	ő	0	0	0	0	0	0	n	0	0	Õ	ō
36 340.5	Office Furniture & Equipment	0	0	0	0	0	u O	0	0	0	0	0	Ô	ő	o
37 340.51	Computer Equipment	Ď	ő	ő	0	0	0	0	0	0	Ô	ñ	Ů	ō	0
38 341.5	Transportation Equipment	0	ő	n	0	n	0	0	n	n	ň	ő	ő	ō	0
39 342.5	Stores Equipment	ň	Õ	ň	ñ	ŏ	0	0	o o	ñ	ň	ດ	ñ	ō	0
40 343.5	Tools, Shop & Garage Equipment	ŏ	Õ	ő	ů	ő	0	0	0	ő	0	Ö	ŏ	ō	0
41 344.5	Laboratory Equipment	ō	Ö	ő	ñ	ñ	ņ	Õ	0	ñ	n	ō	ō	0	0
42 345.5	Power Operated Equipment	ō	ő	ŏ	Ö	ŏ	0	ñ	ő	n	n	ō	0	ō	0
43 346.5	Communication Equipment	ō	ō	ō	ő	ő	Õ	õ	ã	ō	ō	ō	ō	0	0
44 347.5	Miscellaneous Equipment	ŏ	Ö	ŏ	ő	ő	ő	ő	ő	ŏ	ŏ	ŏ	ō	Ó	0
45 348.5	Other Tangible Plant	o	Ō	ō	ŏ	ŏ	ō	ŏ	ō	ō	Ŏ	Ō	0	0	0
46 <b>T</b> OT	AL	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

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 4	Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	No. Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	NTANGIBLE PLANT														
	01.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	02.1 Franchises	174	174	174	174	174	174	174	174	174	174	174	174	174	174
	39.1 Other Plant & Misc. Equipment	0	0	0	0	0	a	Q	0	0	Ď	0	0	0	0
	OURCE OF SUPPLY & PUMPING PLANT			_	_										
	03.2 Land & Land Rights	0	0	0	0	0	D	O	0	0	0	0	0	0	0
	04.2 Structures & Improvements	0	0	0	0	0	0	0	0	Q	0	0	Ð	0	0
	05.2 Collect, & Impound Reservoirs 06.2 Lake, River & Other Intakes	D	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	n.	0	0	0	0	0	0	0	0	0	0	0
10 30 11 30		a	0	0	0	0	0	0	0	0 0	0	0	0	а	0
12 30		1, <b>56</b> 5	1,565	1,565	1,565	1,565	1,565	1.565	1,565	-	0	0	0	. 0	0
13 31		1,365	1,505 Ú	1,305	1,363	1,505	1,565	6 0	1,305 Û	1, <b>56</b> 5 0	1,565 0	1,565	1,565	1,565	1,565
14 31		0	o o	û	Ö	o o	0	8	0	מ	0	0	0	0	o .
	39.2 Other Plant & Misc. Equipment	n	Ö	Ô	ő	ů	ŏ	ō	0	Õ	0	0	0	0	0
	VATER TREATMENT PLANT	·	J	ū	·	·	J	U	Ū	U	U	v	U	0	0
17 30		260	260	260	260	260	260	260	260	260	260	260	260	260	260
	04.3 Structures & Improvements	0	0	0	0	0	0	0	0	0		200	200	260	260
19 31		ō	ŏ	Ō	ō	Ō	0	ō	ŏ	ō	ő	ñ	o	0	0
20 32	20.3 Water Treatment Equipment	ō	o	0	0	0	0	Õ	ō	ō	ū	ů	ő	n	0
21 33	39.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	ō	Ô	ō	ō	ő	ő	Õ	Ö
22 TF	RANSMISSION & DISTRIBUTION PLANT										_	•	·	v	J
23 30	03.4 Land & Land Rights	O	0	0	0	0	0	0	0	0	0	0	0	a	Ω
24 30		Q	0	0	O	0	o	0	0	0	0	0	ō	Ö	n
25 31	11.4 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	ō	ō	ō
	30.4 Distr. Reservoirs & Standpipes	0	0	0	0	0	٥	0	0	0	0	0	ō	ō	å
27 33		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
	33.4 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
	34.4 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
	35.4 Hydrants	0	0	0	0	0	0	0	Q	0	a	0	0	0	0
	36.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	39.4 Other Plant & Misc. Equipment	0	0	0	0	0	o	0	0	Q	0	0	0	0	0
	SENERAL PLANT			•	_	_		_	_	_					
	03.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	_0	0	0	0
	04.5 Structures & Improvements 40.5 Office Furniture & Equipment	650 0	663 0	663 0	663 0	663 0	679 0	679	679	679	679	679	679	679	672
	40.5 Onice Furniture & Equipment 40.51 Computer Equipment	4.570	4,780	5,209	5.269	5, <del>422</del>	5,539	0	0	0	0	0	Q	O	0
	41.5 Transportation Equipment	4,37U 0	4,190	5,209	5,269 0	5,422 D	5,539 0	5,725 0	5,848 0	6,227	6,462	6,519	6,777	6,858	5,785
	42.5 Stores Equipment	0	0	0	0	Ö	ņ	0	0	0	0	0	0	0	0
	43.5 Tools, Shop & Garage Equipment	0	0	0	ű	0	ď	0	0	o O	0	0	0	0	Q
	44.5 Laboratory Equipment	0	ŏ	0	ő	0	ñ	Ö	0	0	0	0	0	0	0
	45.5 Power Operated Equipment	0	ñ	ő	ŏ	ň	ņ	n	ň	0	0	0	0	0	٥
	46.5 Communication Equipment	0	n	ő	ő	0	ň	0	0	9	0	D D	0	0	0
	47.5 Miscellaneous Equipment	0	ő	ă	0	o o	Ö	0	o o	0	0	0	0	0	0
45 34		Ö	ŏ	ō	ŏ	õ	ő	ő	ŏ	Ö	ŏ	0	0	0	0
46	TOTAL	34,030	32,799	33,228	33,288	33,441	33,574	33,760	33,883	34 060	01.404	04.554			Ū
40	TOTAL	34,030	32,/33	33,220	JJ,200	33,441	35,574	33,700	33,863	34,262	34,497	34,554	34,812	34,893	33,925
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

Test Year Average balance

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-6 1 of 3 Page:

R Griffin/J Guastella Preparer:

No.   Account Name   Adjusted   Balance   Mon-Used & Useful   Setul	-xbig	u KLUVII.	Provide the Average Sewer Plant in Servi (1)	(2)	(3)	(4)	(5)	(6) ma Adjust	(7)
No.   Comparison   Palance   Sc.   Balance   Sc.   Balance   Sc.   Amount   Sc.   Amount   Sc.   Amount   Sc.   Amount   Sc.   Comparison   Sc.	l i	A c. c. 4							
NTANCESE PLANT	_ine No.		Account Name				Amount		
S51.1   Crganization	1								
39.1   Other Plant & Misc. Equipment	2		_	0	0.00%	0	0	0.00%	0
Other Plant & Misc. Equipment   O 0.00%   O	3		•	206	0.00%	0	0	0.00%	
383.2   Land & Land Rights				0	0.00%	0	0	0.00%	0
Service   Structure & Improvements   0 0,00%   0 0 0,00%   0 0,0			CTION PLANT						
2852   Power Generation Equipment   0   0.00%   0   0   0.00	5	353.2	Land & Land Rights	118,526	0.00%				
2002   Collection Sewers - Force	7	354.2	Structures & Improvements						
Second Coloring Services   145,166   0,00%   0   0,00%   0	i	355.2							
Sez   Special Collecting Structures	1						-		
Services to Customers	)						-		
Sef-12   Flow Measuring Devices   0   0.00%   0   0   0.00%									
September   Sept	2								
389.2   Other Plant & Misc. Equipment   0   0.00%   0   0	3			-					
SYSTEM PUMPING PLANT   1,000						_	-		
353.3   Lard & Land Rights	•			0	U.UU%	o l	U	U.UU%	U
Sefa   Structures & Improvements   0 0.00%	6			4 000	0.000	ا ۾	_	0.000/	_
355.3   Power Generation Equipment   0   0.00%   0   0   0.0	7		•	•					
370.3   Receiving Wells	8		•			-	Î		
371.3   Purmping Equipment	9		• •			-			
389.3   Other Plant & Misc. Equipment   0   0.00%   0   0   0.00%   0	1								
TREATMENT AND DISPOSAL PLANT 353.4 Land & Land Rights 0 0.00% 0 0.00% 0 355.4 Power Generation Equipment 0 0.00% 0 0.00% 0 381.4 Plant Severs 0 0.00% 0 0.00% 0 381.4 Plant Sever Lines 2.481 0.00% 0 0.00% 0 382.4 Outfall Sever Lines 2.481 0.00% 0 0.00% 0 382.4 Outfall Sever Lines 2.481 0.00% 0 0.00% 0 382.4 Outfall Sever Lines 2.481 0.00% 0 0.00% 0 382.4 Outfall Sever Lines 2.481 0.00% 0 0.00% 0 382.5 Size Lines 2.481 0.00% 0 0.00% 0 0.00% 0 382.5 Land & Land Rights 0 0.00% 0 0 0.00% 0 0.00% 0 383.5 Land & Land Rights 0 0.00% 0 0 0.00% 0			. • .			-			
353.4   Land & Land Rights	2			U	0.00%	٥	υ	0.00%	U
354.4   Structures & Improvements	3			0	0.000/	^		0.000/	٥
355.4   Power Generation Equipment   0   0.00%   0   0   0.00%   0   0   380.4   Treatment & Disposal Equipment   60.453   0.00%   0   0   0	5		-						
380.4   Treatment & Disposal Equipment   60,453   0.00%   0   0.00%   0   0.00%			•						
Sality   Plant Sewers   0   0.00%   0   0   0.00%			• •						
382.4   Outfall Sewer Lines									
389.4   Other Plant & Misc. Equipment   0   0.00%   0   0   0.00%   0									
RECLAIMED WATER TREATMENT PLANT   353.5   Land & Land Rights   0   0.00%   0	)								
353.5         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.5         Structures & Improvements         2,158         0.00%         0         0         0.00%         0           355.5         Power Generation Equipment         0         0.00%         0         0         0.00%         0           371.5         Pumping Equipment         563         0.00%         0         0         0.00%         0           371.5         Pumping Equipment         16,194         0.00%         0         0         0.00%         0           380.5         Treatment & Disposal Equipment         16,194         0.00%         0         0         0.00%         0           381.5         Plant Sewers         21,741         0.00%         0         0         0.00%         0           382.6         Franchises         20         0.00%         0         0         0.00%         0           352.6         Land & Land Rights         0         0.00%         0         0         0.00%         0           353.6         Structures & Improvements         0         0.00%         0         0         0.00%         0	ĺ			ŭ	0.00,0	Ĭ	Ů	0.0070	v
354.5         Structures & Improvements         2,158         0.00%         0         0.00%         0           355.5         Power Generation Equipment         0         0.00%         0         0.00%         0           371.5         Pumping Equipment         563         0.00%         0         0.00%         0           374.5         Reuse Distribution Reservoirs         0         0.00%         0         0.00%         0           380.5         Treatment & Disposal Equipment         16,194         0.00%         0         0.00%         0           381.5         Plant Sewers         21,741         0.00%         0         0.00%         0           389.5         Cither Plant & Misc. Equipment         0         0.00%         0         0.00%         0           389.5         Cither Plant & Misc. Equipment         0         0.00%         0         0.00%         0           352.6         Franchises         0         0.00%         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0.00%         0           356.6         Power Generation Equipment         0         0.00%         0         0.00%	2			٥	0.00%	o	n	0.00%	0
355.5         Power Generation Equipment         0         0.00%         0         0.00%         0           371.5         Pumping Equipment         563         0.00%         0         0.00%         0           374.5         Reuse Distribution Reservoirs         0         0.00%         0         0.00%         0           380.5         Treatment & Disposal Equipment         16,194         0.00%         0         0.00%         0           381.5         Plant Sewers         21,741         0.00%         0         0.00%         0           RECLAIMED WATER DISTRIBUTION PLANT         0         0.00%         0         0.00%         0           352.6         Franchises         0         0.00%         0         0.00%         0           353.6         Land & Land Rights         0         0.00%         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0.00%         0           355.6         Power Generation Equipment         0         0.00%         0         0.00%         0           366.7         Reuse Metres & Meter Installations         0         0.00%         0         0.00%         0	3		•						
371.5         Pumping Equipment         563         0.00%         0         0.00%         0           374.5         Reuse Distribution Reservoirs         0         0.00%         0         0.00%         0           380.5         Treatment & Disposal Equipment         16,194         0.00%         0         0.00%         0           381.5         Plant Sewers         21,741         0.00%         0         0.00%         0           389.5         Other Plant & Misc. Equipment         0         0.00%         0         0.00%         0           RECLAIMED WATER DISTRIBUTION PLANT         852.6         Franchises         0         0.00%         0         0.00%         0           352.6         Franchises         0         0.00%         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0.00%         0           355.6         Power Generation Equipment         0         0.00%         0         0.00%         0           356.6         Reuse Meters & Meter Installations         0         0.00%         0         0.00%         0           376.6         Reuse Meters & Meter Installations         0         0.00%							_		
374.5         Reuse Distribution Reservoirs         0         0.00%         0         0.00%         0           380.5         Treatment & Disposal Equipment         16,194         0.00%         0         0.00%         0           381.5         Plant Sewers         21,741         0.00%         0         0.00%         0           389.5         Other Plant & Misc. Equipment         0         0.00%         0         0.00%         0           352.6         Franchises         0         0.00%         0         0         0.00%         0           353.6         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Meters & Meter Installations <td></td> <td></td> <td></td> <td>563</td> <td></td> <td></td> <td></td> <td></td> <td></td>				563					
380.5   Treatment & Disposal Equipment   16,194   0.00%   0   0   0.00%   0   0   381.5   Plant Sewers   21,741   0.00%   0   0   0.00%   0		374.5	· · ·			0			
381.5         Plant Sewers         21,741         0.00%         0         0.00%         0           389.5         Other Plant & Misc. Equipment         0         0.00%         0         0.00%         0           RECLAIMED WATER DISTRIBUTION PLANT         352.6         Franchises         0         0.00%         0         0         0.00%         0           353.6         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0<									
389.5         Other Plant & Misc. Equipment         0         0.00%         0         0.00%         0           RECLAIMED WATER DISTRIBUTION PLANT         352.6         Franchises         0         0.00%         0         0         0.00%         0           353.6         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           355.6         Power Generation Equipment         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           353.7         Land & Land Rights         0         0.00%         0         0	3		· _ · _ · · · · · · · · · · · · · ·	•					
352.6         Franchises         0         0.00%         0         0         0.00%         0           353.6         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           355.6         Power Generation Equipment         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0	9						0		
353.6         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           355.6         Power Generation Equipment         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           390.7         Office Fumiture & Equipment         0         0.00%         0         0         0.00%         0	)		MED WATER DISTRIBUTION PLANT						
354.6         Structures & Improvements         0         0.00%         0         0         0.00%         0           355.6         Power Generation Equipment         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           389.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.71         Transportation Equipment         0         0.00%         0         2,123         0.00%						_	0		
355.6         Power Generation Equipment         0         0.00%         0         0         0.00%         0           366.6         Reuse Services         0         0.00%         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           389.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.7         Structures & Improvements         801         0.00%         0         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.71         Computer Equipment         0         0.00%         0         2,123         0.00%         0	2			_		-	-		
366.6         Reuse Services         0         0.00%         0         0.00%         0           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           GENERAL PLANT         0         0.00%         0         0         0.00%         0         0         0.00%         0           353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0	3								
367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%         0           371.6         Pumping Equipment         0         0.00%         0         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           GENERAL PLANT         0         0.00%         0         0         0.00%         0           353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         2,123         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0      <	4								
371.6         Pumping Equipment         0         0.00%         0         0.00%         0           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           GENERAL PLANT         353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.7         Structures & Improvements         801         0.00%         0         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0	5								
375.6         Reuse Transmission & Distr, Sys.         0         0.00%         0         0         0.00%         0           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0           GENERAL PLANT         353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.7         Structures & Improvements         801         0.00%         0         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.7         Computer Equipment         6,892         0.00%         0         0         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0	ì								
389.6         Other Plant & Misc. Equipment         0         0.00%         0         0.00%         0           GENERAL PLANT         353.7         Land & Land Rights         0         0.00%         0         0         0.00%         0           354.7         Structures & Improvements         801         0.00%         0         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00% <td>7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7								
GENERAL PLANT  353.7 Land & Land Rights 0 0.00% 0 0 0.00% 0  354.7 Structures & Improvements 801 0.00% 0 0 0.00% 0  390.7 Office Furniture & Equipment 0 0.00% 0 0 0.00% 0  390.71 Computer Equipment 6,892 0.00% 0 2,123 0.00% 0  391.7 Transportation Equipment 0 0.00% 0 0 0.00% 0  392.7 Stores Equipment 0 0.00% 0 0 0.00% 0  393.7 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 0  394.7 Laboratory Equipment 0 0.00% 0 0 0.00% 0  395.7 Power Operated Equipment 0 0.00% 0 0 0.00% 0  396.7 Communication Equipment 3,047 0.00% 0 0 0.00% 0  397.7 Miscellaneous Equipment 0 0.00% 0 0 0.00% 0  398.7 Other Tangible Plant 0 0.00% 0 0 0.00% 0	8			=					
353.7         Land & Land Rights         0         0.00%         0         0.00%         0           354.7         Structures & Improvements         801         0.00%         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0.00%         0           390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           398.7	)			U	0.00%	ا	U	0.00%	U
354.7         Structures & Improvements         801         0.00%         0         0.00%         0           390.7         Office Furniture & Equipment         0         0.00%         0         0.00%         0           390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0				0	በ በበቀ⁄	ام	0	0.000/	^
390.7         Office Furniture & Equipment         0         0.00%         0         0         0.00%         0           390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0			<b>-</b>						
390.71         Computer Equipment         6,892         0.00%         0         2,123         0.00%         0           391.7         Transportation Equipment         0         0.00%         0         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0									
391.7         Transportation Equipment         0         0.00%         0         0.00%         0           392.7         Stores Equipment         0         0.00%         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0									
392.7         Stores Equipment         0         0.00%         0         0.00%         0           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0			• • • •	•					
393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0.00%         0           394.7         Laboratory Equipment         0         0.00%         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0			,				_		
394.7         Laboratory Equipment         0         0.00%         0         0.00%         0           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0									
395.7         Power Operated Equipment         0         0.00%         0         0         0.00%         0           396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0							_		
396.7         Communication Equipment         3,047         0.00%         0         0         0.00%         0           397.7         Miscellaneous Equipment         0         0.00%         0         0         0.00%         0           398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0									
397.7 Miscellaneous Equipment         0 0.00%         0	)	396.7		=					
398.7 Other Tangible Plant 0 0.00% 0 0 0.00% 0	1		• •	•					
TOTAL 499,947 0 2,123 0	2		• •						
TOTAL 499,947 0 2,123 0		TOT	•1	400.015			0.100	_	
		101/	4L ,	499,947		01	2,123	_	0

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Jungie Den

Florida Public Service Commission

Schedule: A-6 Page:

2 of 3 Preparer: R Griffin/J Guastella

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

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

_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(0)	(n)				avance for the p	onor year.	
Lin Na			Prior Year				(0)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		Account Name GIBLE PLANT	12/2006	<u>Jan</u>	Feb	Mar	Apr	May	<u>Jun</u>	lul	Aug	Sep	Oct	Nov	12/2007	Average Balance
2	351.1	Organization	0	0	0	0	0	0	0	0	_				12,2007	Delairce
3	352.1 389.1	Franchises	206	206	206	206	206	206	206	206	0 <b>206</b>	0 206	0 206	0	0	0
5		Other Plant & Misc. Equipment CTION PLANT	٥	0	0	0	0	0	0	0	0	200	200	206 0	206 0	206 0
6	353.2	Land & Land Rights	118,526	118,526	118,526	118,526	118,526	110 505	440.000				•	•	U	U
7	354.2	Structures & Improvements	0	0	0	0	0	118,526 0	118,526 0	118,526 0	118,526 0	118,526	118,526	118,526	118,526	118,526
8	355.2 360.2	Power Generation Equipment Collection Sewers - Force	0	0	0	0	ō	õ	ŏ	ő	ŏ	0	0	0	0	0
10		Collection Sewers - Force Collection Sewers - Gravity	69,357 145,166	69,357 145,166	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,357	69,3 <b>5</b> 7	0 69,357	0 69,357
11	362.2	Special Collecting Structures	145,166	145,166	145,166	145,166 0	145,166	145,166 0	145,166	145,166	145,166	145,166	145,168	145,166	145,166	145,166
	363.2	Services to Customers	0	ō	ŏ	ŏ	0	0	0	0	0	0	0	0	0	0
13 14		Flow Measuring Devices Flow Measuring Installations	0	0	0	O	0	ŏ	ő	ŏ	ŏ	0	0	0 B	0	0
15		Other Plant & Misc. Equipment	903	903 0	903	903	903	903	903	903	903	903	903	903	903	0 903
16		M PUMPING PLANT	•	Ū	U	0	0	0	0	0	0	0	0	0	0	300
17		Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1.000	1,000	1,000	1,000	1,000	4 000			
18 19		Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0.,000	1,000	1,000	1,000	1,000	1,000
20	370.3	Receiving Wells	0 33,930	0 33,930	0 33,930	0	0	0	0	0	o	ŏ	ŏ	ŏ	0	0
21		Pumping Equipment	11,229	11,229	11,229	33,930 11,229	33,930 11,229	33,930 11,229	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930
22		Other Plant & Misc. Equipment	0	0	0	0	0	11,225	11,229 0	11,229 0	11,229 0	11,229 0	11,229	11,229	11,229	11,229
23 24	TREAT 353.4	MENT AND DISPOSAL PLANT Land & Land Rights	_					-	·	Ū	v	U	0	0	0	0
	354.4	Structures & Improvements	0 2,947	0 2,947	0 4,519	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	2,347	2,547	4,019	4,519 0	4,519 0	6,181 0	6,181 0	6,1 <b>81</b>	6,181	6,181	6,181	6,181	6,181	5.300
27	380.4	Treatment & Disposal Equipment	60,453	60,453	60,453	60,453	60,453	60.453	60,453	60,453	0 60,453	0 60,453	0 0	0	0	Ò
28 29	381.4 382.4	Plant Sewers Outfall Sewer Lines	0	0	0	0	0	0	0	00,420	00,400	00,493	60,453 0	60,453 0	60,453 0	60,453
30	389.4	Other Plant & Misc. Equipment	2,481	2,481 0	2,481 0	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	0 2,481
31	RECLA	IMED WATER TREATMENT PLANT	Ü	Ū	U	0	0	0	o	0	o	0	0	0	0	2,701
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0		_		
33 34	354.5 355.5	Structures & Improvements Power Generation Equipment	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	0 2, <b>158</b>	0 2,158	0	0
35	371.5	Pumping Equipment	0 563	0 <b>56</b> 3	0	0	0	0	0	Ô	0	2,0	2,150	2,156	2,1 <b>58</b> 0	2,158 0
36	374.5	Reuse Distribution Reservoirs	0	0	563 0	563 0	563 0	563 0	563	563	563	563	563	563	563	563
37	380.5	Treatment & Disposal Equipment	16,194	16,194	16,194	16,194	16,194	16,194	0 16,194	0 16,194	0 16.194	0	0	0	0	0
38 39	381.5 389.5	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	16,194 21,741	16,194 21,741	16,194	16,194	16,194
40		Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	0	0	٥	0	0	0	0	0	0	0	0	21,741 0	21,741 0	21,74† 0
	352.6	Franchises	0	0	0	0	٥	0		_	_			•	•	Ū
	353.6	Land & Land Rights	ō	ŏ	ŏ	ŏ	0	0	0	0	0	0	0	0	0	0
43 44	354.6 355.6	Structures & Improvements	0	0	0	ō	ŏ	Ď	ŏ	ŏ	ő	0	0	0	0	0
45	366.6	Power Generation Equipment Reuse Services	0	0	0	0	0	0	0	ō	ō	ŏ	0	0	0	0
	367.6	Reuse Meters & Meter Installations	Ů	0	0	0	0	0	0	0	0	0	ō	ŏ	ŏ	0
47	371.6	Pumping Equipment	ŏ	ŏ	Ö	o	0	0	0	0	0	0	0	0	ō	ō
	375.6	Reuse Transmission & Distr. Sys.	0	0	0	ō	ŏ	ŏ	ŏ	0	0	0	0	0	0	a
	389.6 GENER	Other Plant & Misc. Equipment  AL PLANT	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ	0	0	0	0
	353.7	Land & Land Rights	0	0	a	0	_	_	_			_	•	·	U	0
52	354.7	Structures & Improvements	ō	0	0	0	0	0	0	0	0	0	0	0	0	0
	390.7	Office Furniture & Equipment	Ō	ō	ō	ŏ	ŏ	0	0	0	0	0	0	0	0	Ō
	390.71 391.7	Computer Equipment	0	0	0	0	0	ŏ	ŏ	ŏ	Ö	0	0	0	0	0
	392.7	Transportation Equipment Stores Equipment	0	0	0	0	0	0	0	ō	ō	ŏ	ŏ	0	0	0
	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	Ŏ	ŏ	o	Ö
	394.7	Laboratory Equipment	ő	ŏ	0	0	0	0	0	<b>0</b>	0	0	0	0	ŏ	ō
	395.7	Power Operated Equipment	0	0	0	ō	ŏ	ŏ	0	0	0	0 n	0	0	0	0
	396.7 397.7	Communication Equipment Miscellaneous Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3.047	3,047	3,047	3,047	3,047	0 3,047	0 3,047	0
	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0,047	3,047	3,047 0
		-			_	U	U	0	0	0	0	0	0	ō	ŏ	Ö
63	TOTA		489,902	489,902	491,474	491,474	491,474	493,136	493,136	493,136	493,136	493,136	493,136	493,136	400 100	40
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		493,136	492,255
											,	. 10,020	110 <sub>1</sub> 020	119,526	119,526	119,526

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: 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
ne Acct o. No.	Account Name	Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Аид	Sep	Oct	Nov	12/2007	Balançe
	BLE PLANT	12.244												_	
351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	2
352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206 0	206 0	-
389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	U	U	
	THON PLANT											440 500	118,526	118,526	118,5
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 0	118,920 D	110,320	, , , , ,
354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	ŏ	
355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	•	69,357	69,357	69.3
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	145,166	145,166	145,
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 0	145,166	145,100	,
362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	•	0	0	0	ŏ	
363.2	Services to Customers	0	0	0	0	0	0	0	0	0	-	ă	a	Ď	
364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	903	903	903	
365.2	Flow Measuring Installations	903	903	903	903	903	903	903	903	903	903 0	503 D	900	000	
389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	v	U	· ·	•	
	PUMPING PLANT									4.000	1,000	1,000	1,000	1,000	1,
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
354.3 355.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	ő	
355.3	Power Generation Equipment	0	0	0	0	. 0	0	0	0	-	-	33.930	33.930	33,930	33
370,3 371,3	Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	11,229	11,229	11,229	11
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	0	0	
389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	U	U	•	
	MENT AND DISPOSAL PLANT								_	_	0	0	0	0	
353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	-		6,181	6.181	5
354.4 355.4	Structures & Improvements	2,947	2,947	4,519	4,519	4,519	6,181	6,181	6,181	6,181	6,181	6,181	φ, 10 <b>1</b>	0,101	•
355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	. 0	0	60,453	60,453	60
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	00,453	00,455	•
381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0		2,481	:
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 0	2,461 0	
389.4	Other Plant & Misc. Equipment	0	0	0	0	0	O O	0	0	0	0	D	U	U	
RECLA	MED WATER TREATMENT PLANT											_	_	0	
353.5 354.5	Land & Land Rights	0	0	0	0	0	0	0	0	O	0	0	0	2,158	
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	2,198	
355.5	Power Generation Equipment	0	0	0	0	0	Q	0	0	0	0	_0	0		
371.5	Pumping Equipment	563	563	563	563	563	563	563	563	563	563	563	563	563 0	
374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	_	1
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	2
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 0	~
389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Q	U	
RECLA	MED WATER DISTRIBUTION PLANT											_	_		
352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.6	Power Generation Equipment	0	0	0	a	0	0	0	0	0	0	0	a	0	
366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	a	0	0	0	0	0	
371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6	Reuse Transmission & Distr. Sys.	0	0	0	D	0	0	0	0	0	0	0	0	0	
389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENER	AL PLANT												_	_	
353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7	Structures & Improvements	775	790	790	790	790	809	809	809	809	809	B09	809	809	
390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.71	Computer Equipment	5,444	5,695	6,205	6,277	6,459	6,599	6,820	6,967	7,41B	7,698	7,766	8,073	8,170	
391.7	Transportation Equipment	0	0	0	o	0	0	0	0	0	0	0	0	0	
392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	Ō	0	0	0	
394.7	Laboratory Equipment	Ö	0	0	0	0	0	0	0	0	0	0	0	0	
395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
396.7	Communication Equipment	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	
397.7	Miscellaneous Equipment	0	Ö	Ô	Ò	0	0	0	0	0	0	0	0	0	
398.7	Other Tangible Plant	Ö	0	0	0	0	0	0	0	0	0	0	0	0	
	_			156 142	100 541		F00 540	500,765	500,912	501,363	501,643	501,711	502,018	502,115	45
	A1														
тот	AL Subtotal Land & Land Rights	496,121 119,526	496,387 119,526	498,469 119,526	498,541 119,526	498,723 119,526	500,543 119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	1

# Non-Used and Useful Plant - Summary

# Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: Page:

A-7 1 of 1

Preparer:

J Guastella

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

	(1)	(2) Historical Test Year	(3) <b>Pro Forma</b> 1	(4) Test Year	(5)
Line No.	Description Water	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
1	Plant in Service	0	0	0	<b>A</b> -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	0	0	0	
	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	0	0	0	

# 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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	<u>Balance</u>	Balance
	alances for this system begin June 30, 2	004 in accordance with PSC An	nendatory Order
1	12/31/95 Balance		
2 3 4 5	1996 Additions Retirements Adjustments 12/31/96 Balance		<del> </del>
6 7 8 9	1997 Additions Retirements Adjustments 12/31/97 Balance		
10 11 12 13	1998 Additions Retirements Adjustments 12/31/98 Balance		
14 15 16 17	1999 Additions Retirements Adjustments 12/31/99 Balance		
18 19 20 21	2000 Additions Retirements Adjustments 12/31/00 Balance		
22 23 24 25	2001 Additions Retirements Adjustments 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

	(1)	(2) Water	(3)
Line		Year End	Sewer Year End
No.	Description	Balance	Balance
	2002		
26	Additions		
27 28	Retirements Adjustments		
29	12/31/02 Balance		
30	2003 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 40	Retirements Adjustments	0	0
41	12/31/05 Balance	<u>(2)</u> 5,079	0 152,304
	2006	0,070	102,004
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 48	Retirements	(1,454)	0
48 49	Adjustments Allocations	0 1,388	0 1,654
50	12/31/07 Balance	14,805	153,262
	Supporting Schedules: A-9, A-10		,
	oupporting conedules. A-3, A-10		

# 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 2007 & Pro Forma

#### Florida Public Service Commission

Schedule:

A-9

Page:

1 of 3

Preparer:

R Griffin/J Guastella

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

		(1)		(3) al Test Yea		(5) <b>Pro For</b> i	(6) ma Adjusti	
Line	Acct		Adjusted	Non-Use	d & Useful		Non-Use	d & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANG	IBLE PLANT						
2	301.1	Organization	0	0.00%	o	o	0.00%	0
3	302.1	Franchises	50	0.00%	o l	Ö	0.00%	ō
4	339.1	Other Plant & Misc. Equipment	0	0.00%	o l	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	-		1	_		-
6	303.2	Land & Land Rights	0	0.00%	اه	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305,2	Collect. & Impound Reservoirs	Ō	0.00%	o	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			j			
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	TRANSM	MISSION & 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		AL PLANT			1			
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 45	347.5 348.5	Miscellaneous Equipment Other Tangible Plant	0	0.00%	0	0	0,00%	0
40	J <del>40</del> .3	Onler rangible riant	0	0.00%	0	0	0.00%	0
	TOTA	1	13,923	_	- 0	(10,160)	_	0

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Jungle Den Docket No. 080121-WS

Schedule: A-9 Page: 2 of 3

Historical Test Year Ending December 31, 2007 Historical [X] Projected [ ] Preparer: R Griffin/J Guastella

**Florida Public Service Commission** 

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.

No	(14) (15) Average	(13)	(12)	(11)	(10)	(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2) Prior Year	(1)	Acct	Line
2 301.1 Organization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Dec-2007 Balance	Nov	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar	Feb	Jan		Account Name		
3 30.2.1 Franchises														GIBLE PLANT	INTANG	1
3 302.1 Franchises	0 0	n	0	O	0	٥	0	0	0	٥	0	0	0	Organization	301.1	2
8 39.1 Other Plants Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				51		50	50	49	49	48	48	48	47		302.1	3
8 9032   Land & Land Rights   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	o	٥	0	0	0	0	0	0	0	Other Plant & Misc. Equipment		
7 304.2 Siructures & Improvements		-	-											E OF SUPPLY & PUMPING PLANT	SOURCE	5
8 9052 Collect. 8 Impound Reservoirs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	0	ō	0	٥	٥	0	0	0	0	0	0	0	Land & Land Rights	303.2	6
9 306 2 Lake, River & Other Intalkos 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o a	Ó	Ó	0	0	٥	0	0	0	0	٥	0	0			7
10 3072 Wells & Springs	o o	0	0	0	0	0	٥	0	0	0	٥	0	0		305.2	8
11 308.2 Infiffration Galleries & Tunnels	. o	a	o	0	0	0	0	0	0	0	٥	0	0	Lake, River & Other Intakes	306.2	9
12 3092 Supply Mains	0 0	0	Ó	0	0	0	0	0	0	Ď	0	0	0		307.2	10
13 310.2   Power Generation Equipment   0	o o	0	0	0	0	0	0	0	O	0	0	0	0		308.2	11
14 311.2   Pumping Equipment	5 1,149 1,12	1,145	1,141	1,138	1,134	1,130	1,126	1,123	1,119	1,115	1,111	1,108	1,104			12
15 39.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	S .	0	a	0	۵	0	٥		310.2	13
16 WATER TREATMENT PLANT	0	0	0	0	٥	0	0	0	0	0	0	0	0	Pumping Equipment	311.2	14
17 303.3 Land & Land Flights	0	0	0	0	0	o	0	0	0	0	٥	0	0			
18 304.3   Structures & Improvements   0														R TREATMENT PLANT	WATER	16
9   311.3   Pumping Equipment	ס נ	0	0	0	0	ø	0	0	0	0	0	0	0		303.3	17
20 320.3 Water Treatment Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	) o	0	0	0	0	0	٥	0	0	0	o	0	0			
21 3393 2 Cher Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o o	0	0	0	0	0	0	0	0	0	0	0	0	Pumping Equipment	311.3	19
22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o o	0	0	0	0	0	0	O	D	0	0	a	Q	Water Treatment Equipment	320.3	20
23 303.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o o	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 0 0 0 0 0														MISSION & DISTRIBUTION PLANT	TRANSM	22
25 311.4 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	) o	0	0	0	o	0	0	0	0	0	o	0	0		303.4	23
28 330.4 Distr. Reservoirs & Standpipes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	٥	0	0	0	0	0	0	0	0	0	0	0		304.4	24
27 331.4 Transm. & Distribution Mains 8,000 6,601 6,627 6,653 6,678 6,704 6,700 6,755 6,781 6,807 6,832 6,858 6,8 28 333.4 Services 783 785 785 786 790 793 795 798 801 803 806 808 811 8 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 4,5 30 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ò	0	0	Û	0	0	0	0	0	0	0	0	0			
28 333.4 Services 783 783 785 788 790 793 795 798 801 803 806 808 811 8 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 4,5 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 31 336.4 Backflow Prevention 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 35 304.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o c	a	C	Q	0	0	0	0	0	0	o	0	0	Distr. Reservoirs & Standpipes	330.4	26
29 334.4 Meters & Meter Installations 3,974 4,019 4,065 4,110 4,156 4,211 4,247 4,292 4,337 4,383 4,428 4,474 4,5 30 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6,884 6,84	6,858	6,832	6,807	6,781	6,755	6,730	6,704	6,678	6,653	6,627	6,601	8,030			
30 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 813 79	811	808	806	803	801	798	795	793	790	788	785	783			
31 336.4 Backflow Prevention 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,519 4,24	4,474	4,428	4,383	4,337	4,292	4,247	4,201	4,156	4,110	4,065	4,019	3,974	Meters & Meter Installations		
32 339.4 Other Plant & Misc. Equipment	) 0	Ò	ō	0	0	0	0	D D	٥	O	o.	0	0	Hydrants	335.4	30
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o o	0	0	0	o	0	0	0	0	0	o	0	0			
34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	0	0	0	0	0	0	0			
35 304.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	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 0 0 0 0 0	0	0	0	0	0	0	0	0	0	0	0	0	0		304.5	35
38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	0	٥	٥	0	0	0	0	0	0	0	0	0	Office Furniture & Equipment	340.5	36
39 342.5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ò	0	0	0	0	0	٥	0	0	0	Đ	O	0		340.51	37
40 343.5 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ם נ	0	0	٥	0	0	0	0	0	0	0	0	0		341.5	38
41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	, 0	0	0	٥	0	0	0	0	0	0	0	0	0			
42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	) 0	Ó	0	0	0	0	ō	0	0	0	o	a	0			
43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	, ,	Ó	0	0	0	0	0	0	0	0	0	0	0		344.5	41
44 347.5 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	٥	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	ō	ō	Ô	0	0	Q	٥	0	0	0	0	0		346.5	43
	) a	ó	Ō	Ó	o	0	0	0	0	0	0	0	0		347.5	44
	•	ó	Ô	0	0	0	0	0	0	0	0	0	0	Other Tangible Plant	348.5	45
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 13,4	13,416 13,06	13,339	13,261	13,183	13,105	13,028	12,950	12,872	12,795	12,717	12,639	12,562	13,938	AL.	TOTA	46

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 R Griffin/J Guastella Preparer:

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

Line /	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1 IN1	TANGI	BLE PLANT														
2 301	1.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302	2.1	Franchises	47	48	48	48	49	49	50	50	50	51	51	51	52	50
4 339		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SC	DURCE	OF SUPPLY & PUMPING PLANT														
6 303	3.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304	4.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 30	5.2	Collect. & Impound Reservoirs	0	O	٥	٥	0	٥	0	0	0	0	0	0	0	0
9 306		Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307	7.2	Wells & Springs	0	0	0	0	0	0	0	0	0	٥	0	0	0	0
11 308	8.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309	9.2	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	0.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 31	1.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 339	9.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	٥	0	0	0	0	0	0
16 W/	ATER	TREATMENT PLANT														
17 303	3.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
18 304	4.3	Structures & Improvements	٥	0	0	0	0	0	0	0	0	0	0	0	0	0
19 31	1.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 320	0.3	Water Treatment Equipment	0	0	0	0	٥	0	0	0	0	0	0	0	0	0
21 339		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TR	RANSN	IISSION & DISTRIBUTION PLANT														
23 303	3.4	Land & Land Rights	0	0	0	0	0	o	0	0	٥	0	0	0	٥	0
24 304	4.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 31	1.4	Pumping Equipment	0	0	0	0	0	0	0	٥	0	0	0	0	0	0
26 330	0.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 33	1.4	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	3.4	Services	783	785	788	790	793	795	798	801	803	806	808	811	813	798
29 334	4.4	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 33	5.4	Hydrants	0	G	0	0	a	0	0	٥	0	0	0	0	0	0
31 336		Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT														
34 303		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304		Structures & Improvements	61	62	63	65	66	68	69	70	72	73	75	76	77	69
36 340		Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340		Computer Equipment	330	396	468	542	617	694	773	855	941	1,031	1,121	1,216	1,311	792
38 34		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	G
39 342		Stores Equipment	0	0	0	0	0	0	0	0	0	o.	0	0	0	0
40 343		Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344		Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 34		Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346		Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 34		Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348	8.5	Other Tangible Plant	0	0	0	0	0	0	o	0	٥	0	G	0	۵	0
			14,328	13,019	13,171	13,323		13,634	13,792				_		_	13,923

# 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 2007 & Pro Forma

# Florida Public Service Commission

Schedule: Page:

A-10 1 of 3

Preparer:

R Griffin/J Guastella

		(1)	(2) Historia	(3) cal Test Ye	(4) par 2007	(5) Pro Fe	(6) orma Adju:	(7)
Line	Acct		Adjusted		ed & Useful			sed & Useful
<u>No.</u>	_No.	Account Name	Balance *	%	Balance	Amount	%	Amount
1	INTANG	IBLE PLANT						Zillouti
2	351.1	Organization	0	0.00%	. 0	) o	0.00%	. 0
3	352.1	Franchises	79	0.00%	0	1 0	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	. 0	. o	0.00%	. 0
5		CTION PLANT				1		
6	353.2	Land & Land Rights	0	0.00%	-	] 0	0.00%	. 0
7	354.2	Structures & Improvements	0	0.00%	-	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	•	. 0	0.00%	
9	360.2	Collection Sewers - Force	36,747	0.00%	•	0	0.00%	
10	361.2 362.2	Collection Sewers - Gravity	44,025	0.00%	-	0	0.00%	
11 12	363.2	Special Collecting Structures	0	0.00%	0	0	0.00%	_
13	364.2	Services to Customers	0	0.00%	0	0	0.00%	
14	365.2	Flow Measuring Devices Flow Measuring Installations	0 49	0.00%	0	0	0.00%	
15	389.2	Other Plant & Misc. Equipment	49	0.00%	0	0	0.00%	
16		PUMPING PLANT	u	0.00%	0	o	0.00%	0
17	353.3	Land & Land Rights	0	0.00%	0	_	0.000/	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00% 0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	
20	370.3	Receiving Wells	20,804	0.00%	Ö	ŏ	0.00%	ő
21	371.3	Pumping Equipment	1,039	0.00%	Ö	ő	0.00%	ŏ
22	389.3	Other Plant & Misc. Equipment	0	0.00%	Ď	ŏ	0.00%	
23	TREATM	MENT AND DISPOSAL PLANT		******	_	ľ	0.0070	_
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	613	0.00%	0	Ò	0.00%	
26	355.4	Power Generation Equipment	0	0.00%	0	Ö	0.00%	ō
27	380.4	Treatment & Disposal Equipment	42,857	0.00%	0	o	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		MED 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%	o
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 40	389.5	Other Plant & Misc, Equipment MED WATER DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0
41	352.6	Franchises	0	0.000/		_	0.000/	
	353.6	Land & Land Rights	0	0.00% 0.00%	0	0	0.00%	0
42	353.6 354.6	Structures & Improvements	Q 0	0.00%	0	0	0.00% 0.00%	0 0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
	366.6	Reuse Services	0	0,00%	0	0	0.00%	0
	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
	371.6	Pumping Equipment	Ö	0.00%	ő	0	0.00%	ő
	375.6	Reuse Transmission & Distr. Sys.	ő	0.00%	ŏ	ŏ	0.00%	ŏ
	389.6	Other Plant & Misc. Equipment	ō	0.00%	ŏ	0	0.00%	Ö
		AL PLANT	-		أ	_		-
51	353.7	Land & Land Rights	0	0.00%	o	0	0.00%	0
	354.7	Structures & Improvements	82	0.00%	0	0	0.00%	0
	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
	390.71	Computer Equipment	943	0.00%	0	7	0.00%	0
	391.7	Transportation Equipment	0	0.00%	٥	0	0.00%	0
	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
	396.7	Communication Equipment	1,727	0.00%	0	0	0.00%	0
	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	TOTA	I	146,197		0			
	, OIA	~	140,191					

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Jungle Den

Docket No. 080121-WS

#### Florida Public Service Commission

Schedule: A-10 2 of 3 Page:

R Griffin/J Guastella Preparer:

	(1)	Explanation: Prov	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)	Average
Acct		Prior Year Dec-2006	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
No.	Account Name	Dec-2006	ÇĢII	130						_	•	0	0	0	0
INTANGIB		٥	0	0	0	0	0	0	0	0	0 80	80	B1	81	79
	Organization Franchises	76	77	77	77	7B	78	79	79	80 0	0	a	Ó	0	0
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	U	•	•			
	ION PLANT	-					_	•	0	o	0	٥	0	0	9
	and & Land Rights	0	٥	0	0	0	0	0	0	ŏ	ŏ	ŏ	o	0	•
	Structures & Improvements	0	0	0	o	0	0	0	0	0	ŏ	ò	0	0	(
	Power Generation Equipment	0	0	Q	0		0	0 36.747	36,940	37,133	37,325	37,518	37,711	37,903	36,747
	Collection Sewers - Force	35,591	35,784	35,977	36,169	36,362	36,555	44,025	44,294	44,562	44,831	45,100	45,369	45,638	44,02
	Collection Sewers - Gravity	42,412	42,681	42,949	43,218	43,487	43,756 0	44,023 D	44,254	0	0	0	0	0	
362.2	Special Collecting Structures	0	0	0	0	0	a	Ď	ō	Ö	0	0	0	0	
	Services to Customers	0	0	0	0	0	0	ő	ŏ	0	0	0	0	0	4
	Flow Measuring Devices	0	0	0	0	45	47	49	51	53	55	57	59	61	4
	Flow Measuring Installations	38	40	42	44 0	0	7,	ő	0	0	0	0	0	0	
389.2	Other Plant & Misc. Equipment	0	0	0	U	Ū		•					_	^	
SYSTEM	PUMPING PLANT	_		0	0	0	0	0	0	0	0	0	0	0	
353.3	Land & Land Rights	0	0	0	ő	ŏ	ő	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	ő	Õ	0	0	0	0	0	0	0	21,370	20,80
	Power Generation Equipment	0	20,333	20,427	20,522	20,616	20,710	20,804	20,899	20,993	21,087	21,181	21,276 1,299	1,351	1,03
	Receiving Wells	20,239 727	20,333 779	831	883	935	987	1,039	1,091	1,143	1,195	1,247	1,299	1,551	.,
	Pumping Equipment	,2,	0	0	0	0	0	0	0	0	0	0	v	•	
389.3	Other Plant & Misc. Equipment	· ·	•	•					_		0	0	0	0	
	ENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	658	674	690	706	61
	Land & Land Rights Structures & Improvements	534	542	554	565	577	593	609	625	641 0	0	0,4	Ö	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	43,417	43,696	43,976	44,256	44,536	42,8
	Treatment & Disposal Equipment	41,178	41,457	41,737	42,017	42,297	42,577	42,857	43,137 0	43,417	0	0	. 0	0	
	Plant Sewers	0	0	0	0	0	0	0	172	179	186	193	200	207	10
	Outfall Sewer Lines	124	131	138	145	152	158	165 0	1/2	.,5	0	0	O	0	
	Other Plant & Misc. Equipment	0	0	0	a	0	o	U	·	·					
	MED WATER TREATMENT PLANT				_		G	0	0	0	0	0	0	0	
353.5	Land & Land Rights	0	0	0	0	1 202	1,208	1,214	1,219	1,225	1,231	1,236	1,242	1,248	1,2
354.5	Structures & Improvements	1,180	1,186	1,191	1,197 0	1,203	1,200	0	0	D	0	0	0	0	(28,1
355.5	Power Generation Equipment	0	0	0	•	(28,114)	(28,112)	(28,109)	(28,106)	(28,104)	(28,101)	(28,099)	(28,096)	(28,093)	(20,1
371.5	Pumping Equipment	(28,125)	(28,122)	(28,119) 0	(28,117)	(20,114)	(22,1.2)	0	o	0	0	0	0	0 12,7 <b>0</b> 6	12,2
374.5	Reuse Distribution Reservoirs	0	0	11.957	12,032	12,107	12,182	12,257	12,332	12,407	12,482	12,557	12,632	12,700	11,7
7 380.5	Treatment & Disposal Equipment	11,807 11,394	11,882 11,446	11,497	11,549	11,601	11,653	11,704	11,756	11,808	11,860	11,912 0	11,963 0	12,013	,
381.5	Plant Sewers	11,394	11,440	0	0	0	0	0	0	0	0	U	U		
389.5	Other Plant & Misc. Equipment	U	•	v	•					_		0	0	٥	
	MED WATER DISTRIBUTION PLANT	n	٥	0	0	0	0	0	0	0	0	ő	ŏ	0	
352.6	Franchises Land & Land Rights	ő	ō	Ō	0	0	0	0	٥	0	0	ŏ	ő	0	
2 353.6 3 354.6	Structures & Improvements	ō	Ō	0	0	0	0	0	0	0	ŏ	Ď	ō	0	
4 355.6	Power Generation Equipment	٥	0	0	0	0	0	0	0	ŏ	ŏ	ō	0	0	
5 366.6	Reuse Services	0	0	0	0	a	Ô	0	0	0	o	0	0		
6 367.6	Reuse Meters & Meter Installations	0	0	. 0	0	0	0	0	ő	ŏ	0	0	0	0	
7 371.6	Pumping Equipment	0	0	0	0	0	ŏ	ő	ō	0	0	0	0	0	
8 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	ŏ	ō	Ö	0	0	0	0	c	
9 389.6	Other Plant & Misc. Equipment	0	0	0		·	•								
	AL PLANT	•	0	0	0	0	0	a	0	0	0	0	0		
1 353.7	Land & Land Rights	0	0	0	ő	ŏ	ō	0	0	0	. 0	0	0		
2 354.7	Structures & Improvements	0	ő	ŏ	ō	ō	0	0	0	0	0		0	ì	,
3 390.7	Office Furniture & Equipment	0	0	ő	ō	ō	0	0	O O	0	0	0	0	,	,
4 390.71	Computer Equipment	0	0	ő	ŏ	0	0	0	0	0	0	0	Č	'	
5 391.7	Transportation Equipment	0	Ô	ő	ŏ	ō	0	0	0	0	0	0	Č	· .	
6 392.7	Stores Equipment	0	ŏ	ŏ	ŏ	0	0	0	0	0	0	0		,	-
393.7	Tools, Shop & Garage Equipment	0	ő	ŏ	ō	0	0	0	0	0	0	0		•	5
8 394.7	Laboratory Equipment Power Operated Equipment	ő	ō	0	0	0	0	0	0	1 777	1,803	1,828			9 1
59 395.7 30 396.7	Communication Equipment	1,574	1,600	1,625	1,650	1,676	1,701	1,727	1,752	1,777 0	1,003	0,020			٥
60 396.7 61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	ő	ŏ			0
62 398.7	Other Tangible Plant	0	0	o	0	0	0	O	U	Ü	ū				
					141,952	143.021	144,094	145,168	146,241	147,314	148.388	149,461	150,534	4 151,60	8 <u>145</u>

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

Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Schedule: A-10 Page: 3 of 3

Historical Test Year Ending December 31, 2007 Historical [X] Projected [ ]

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 /	Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No. Account Name  TANGIBLE PLANT	Dec-2006	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug				. ,	Average
2 35		0							- Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
3 35	2.1 Franchises	76	0 77	0 77	0 77	0 78	0 78	_0	0	0	0	0	0	0	0
4 389 5 CO	9.1 Other Plant & Misc. Equipment PLLECTION PLANT	0	0	Ô	,,	,0	, o	79 0	79 0	80 0	80	80	81	81	79
6 350		n		_		_	_		•	J	0	0	0	0	0
7 354	1.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	n
8 355		ŏ	ő	ő	0	0	0 <b>0</b>	0	0	0	0	0	Ō	ŏ	ŏ
9 360 10 361		35,591	35,784	35,977	36,169	36,362	36,555	36.747	36,940	0 37.133	0 37,325	0 27 E10	0	٥	0
11 362		42,412 0	42,681 0	42,949	43,218	43,487	43,756	44,025	44,294	44,562	44,831	37,518 45,100	37,711 45,369	37,903 45,638	36,747
12 363	3.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	43,503	40,036	44,025 0
13 364		ō	ő	ő	ŏ	0	0	0	0	0	0	0	0	ō	ŏ
14 365 15 389		38	40	42	44	45	47	49	51	53	0 55	0 57	0	0	0
	STEM PUMPING PLANT	0	0	a	0	0	0	0	Ō	ő	õ	0	59 0	61 D	49 0
17 353	3.3 Land & Land Rights	0	0	0	0	0	a		_			-	•	v	·
18 354		0	ō	ŏ	Ö	ő	0	0	0	0	0	0	0	0	0
19 355 20 370		0	0	0	0	ō	ō	ő	ŏ	0	0	0	0	0	0
21 371		20,239 <b>7</b> 27	20,333 779	20,427 831	20,522	20,616	20,710	20,804	20,899	20,993	21,087	21,181	21.276	0 21,370	0 20,804
22 389	- Indiana in the state of the s	0	,,,	0	883 0	935 0	987 0	1,039	1,091	1,143	1,195	1,247	1,299	1,351	1,039
23 TRE 24 353			•	·		v	U	0	0	0	0	0	0	o	0
25 354		0	0	0	0	0	0	o	0	0	0	a	٥		_
26 355		534 0	542 0	554 0	565	577	593	609	625	641	658	674	690	0 706	0 613
27 380	.4 Treatment & Disposal Equipment	41,178	41,457	41,737	0 42,017	0 42,297	0 42,577	0 42,857	0	0	0	0	0	0	0.3
28 381 29 382		0	0	0	0	0	42,577	4∠,057 0	43,137 0	43,417 0	43,696 0	43,976	44,256	44,536	42,857
30 389		124	131	138	145	152	158	165	172	179	186	0 193	0 200	0 <b>20</b> 7	0
31 AEC		0	0	0	0	0	0	0	0	0	ō		200	207 D	165 0
32 353		0	0	0	a	0	0	O	o	_			_	•	v
33 354. 34 355.		1,180	1,186	1,191	1,197	1,203	1,208	1,214	1,219	0 1,225	0 1,231	0	0	0	0
35 371.		(28 105)	0	0	0	Đ	0	0	0	0	0	1,236 0	1,242 0	1,248 0	1,214
36 374.	5 Reuse Distribution Reservoirs	(28,125) 0	(28,122) 0	(28,119) 0	(28,117) 0	(28,114)	(28,112)	(28,109)	(28,106)	(28,104)	(28,101)	(28,099)	(28,096)	(28,093)	0 (28,109)
37 380.	5 Treatment & Disposal Equipment	11,807	11,882	11,957	12,032	0 12,107	0 12,182	0 12.257	0 12.332	0	0	o	` ` o´	0	0
38 381. 39 389.		11,394	11,446	11,497	11,549	11,601	11,653	11,704	11,756	12,407 11,808	12,482 11,860	12,557	12,632	12,706	12,257
40 REC		0	0	0	0	0	. 0	0	0	0	17,000	11,912 0	11,963 0	12,015 0	11,704 G
41 352.	6 Franchises	G	٥		٥	0	_	_				•	•	v	G
42 353.		ō	ō	ŏ	ŏ	0	Ð 0	0	0	0	0	0	0	0	0
43 354. 44 355.	6 Structures & Improvements	0	0	0	ŏ	ŏ	ŏ	0	0	0	0	0	0	Ō	0
45 366.		0	0	0	0	a	0	0	ō	ŏ	Ö	0	0	0	0
46 367.	6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	ō	ŏ	ő	o	0
47 371.		ŏ	ŏ	ŏ	0	0	0	0	0	<b>0</b>	0	0	0	ō	ő
48 375. 49 389.		0	0	0	0	ō	ŏ	ő	0	0	0	0	0	0	O.
	ERAL PLANT	0	0	0	0	0	0	o	ō	ŏ	ŏ	ŏ	0	0	0
51 353.	7 Land & Land Rights	0	o	n	0	٥	0	_	_			_	·	v	U
52 354.		72	74	76	77	79	81	0 82	0	0	0	0	0	0	0
53 390.3 54 390.3		0	0	0	0	Ő	0	0	84 0	86 0	87 0	89 0	91	92	62
55 391.7		393 0	472 0	558	645	735	827	921	1,018	1,121	1,228	1,336	0 1,448	0 1,562	0 943
56 392.7	7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1,362	943
57 393.7		ŏ	ŏ	Ö	0	0	0	0	0	0	0	0	Ō	ō	Ö
58 394.7 59 395.7		0	0	Ŏ	ō	ŏ	Ö	0	0	0	0	0	0	0	0
60 396.7		0 1,574	0 1.600	1.605	0	0	0	ō	ō	ŏ	ŏ	0	0	0	0
61 397.7	Miscellaneous Equipment	1,374	1,600	1,625 0	1,650 0	1,676 0	1,701	1,727	1,752	1,777	1.803	1,828	1,854	1,879	1,727
62 398.7	7 Other Tangible Plant	ŏ	ő	ŏ	0	0	0	0	0	0	0	0	0	0	0
63 TO	DTAL	139,214	140.000	11/ 540				_	_	U	0	0	0	0	0
	· · <del>-</del>	135,∠14	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
														- · ·	. 10, 191

# Schedule of Water and Sewer Contributions in Ald 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.

	(1)	(2)	(3)
	, ,	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004 in	accordance with PSC	Amendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance	<u></u> .	
11 12 13	1999 Additions Adjustments 12/31/99 Balance		
14 15 16	2000 Additions Adjustments 12/31/00 Balance	<del></del>	
17 18 19	2001 Additions Adjustments 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

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

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

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:

Preparer:

A-12

Page:

1 of 3

R Griffin/J Guastella

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

		(1)	(2)	(3) al Test Ye	(4)	(5) Pro Fort	(6) na Adjust	(7) ments
Line	Acct		Adjusted	Non-Us	ed & Useful		Non-Use	ed & Useful
No.	No.	Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash CIAC:			ł			
3	320	Water Treatment Equipment	10,005	0.00%	0		0.00%	0
4		Meter Fees	493	0.00%	0		0.00%	0
5	331	Main Extension Charge	205	0.00%	0		0.00%	0
6		Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	10,704	-	0	0		0
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	0		0	0	-	0
16							_	
17		Total Water CIAC	10,704	•	0	0	_	0
18			·	•			-	<u></u> :
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	132,413	0.00%	0		0.00%	0
22		Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	1,068	0.00%	0		0.00%	0
24		Service Installation Fees	650	0.00%	0		0.00%	0
25		Total Cash CIAC	134,131	•	0	0	-	0
26				•		··	-	
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29		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		Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36		Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	0	•	0	0	-	0
38							-	
39		Total Sewer CIAC	134,131		0	0	_	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

#### Florida Public Service Commission

Schedule: Page:

A-12 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			(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER														Cultivat
2		Cash CIAC:														
3	320		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		493	493	493	493	493	493	493	493	493	493	493	493	493	493
5	331		150	150	150	150	150	150	150	150	150	150	390	390	390	205
6	333		0	0	0	0	0	0	0	0	0	0	0	0	_ 0	_ 0
′		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		Decree de Old De														
10	000	Property CIAC:	•	•	_	_	_	_	_							
11	330 331	Dist Reservoirs & Standpipes T&D Mains	U	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333		0	0	0	0	0	0	0	O.	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	U	0	n	0	0	0	0	0	0	0	0	0	0
14	335		n n	0	U	0	0	0	0	0	0	Q	0	0	0	0
15	333	Total Property CIAC		0	0	0	0	0	0	0	0	0		0	0	0
16		Total Property CIAC						. 0	0	0	0	0	0	0	0	0
17		Total Water CIAC	10,649	10,649	10,649	10,649	10,649	10.649	10,649	10,649	10,649	10,649		12		
18		Total Hatel Outo	10,043	10,040	10,045	10,043	10,043	10,049	10,049	10,649	10,649	10,649	10,889	10,889	10,889	10,704
19		SEWER														
20		Cash CIAC:														
21	380		132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	420 410	100 110		
22	389	Other	0	0	0	0	0	0	0	0	132,413	132,413	1 <b>32,4</b> 13 0	132,413	132,413	132,413
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	0 1,290	0	0
24	363		650	650	650	650	650	650	650	650	650	650	(,2 <del>9</del> 0 650	650	1,290	1,068
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	650 134.354	650
26						,	,	,	10 1,000	104,000	10-1,000	154,000	124,304	134,334	134,354	134,131
27		Property CIAC:														
28	354		0	0	0	0	0	0	0	0	0	0	0	O	0	_
29	360	Collection Sewers- Force	0	0	0	0	0	0	ā	ō	ō	o	ņ	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	ō	ñ	ñ	ň	0	0	0
31	363	Services to Customers	Ð	0	0	0	0	0	ō	Ď	Ô	ñ	ñ	0	0	0
32	370	Lift Stations	0	0	0	0	0	Ö	0	ō	ō	Ů	ň	0	0	U
33	371	Pumping Equipment	0	0	0	0	0	0	Ō	Ö	ō	a	ŏ	0	0	0
34	366		0	0	0	0	0	0	o	ō	ō	o	Ö	Ô	0	u
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	ō	ō	ō	Ö	0	0	0
36	389	Other Plant Misc Equip	0	0	0	. 0	0	o	0	ō	ō	ŏ	å	0	0	0
37		Total Property CIAC	Ö	0	0	0	0	0	- 0	0	0	0	0	0	0	<del></del>
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. 060121-WS

Historical Test Year Ending December 31, 2007

#### Florida Public Service Commission

Schedule: A-12 Page: Preparer:

3 of 3

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		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1		WATER														
2		Cash CIAC:														
3	320	· · · · · · · · · · · · · · · · · · ·	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		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	Ō	0	0	0
11	331	T&D Mains	0	٥	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	•	Ü
14	335		0	0	0	0	0	. 0	0	0	0	0	0	0	00	<del></del>
15		Total Property CIAC	0	0	0	00	0		0	0	0	OO	0	0	U	
16 17		Total Water CIAC	4.040	10.010		10.010						10.040	10.000	10,889	10,869	10,704
18		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	10,869_	10,009	10,704
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	100 410	100 410	132,413	100 410	132,413	132,413	132,413	132,413	132,413	132,413
22	389	Other	132,413	132,413	132,413	132,413	132,413 0	132,413 0	132,413	132,413 0	132,413	132,413	132,413	132,413	132,413	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	000	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		TOTAL CASIT CIAC	134,000	134,000	134,000	134,003	134,000	134,065	134,000	134,000	134,065	134,000	134,354	104,004	104,004	197,101
27		Property CIAC:														
28	354	Structures & Improvements	n	0	۵	0	0	0	0	0	0	0	o	0	0	0
29	360	Collection Sewers- Force	0	ñ	ñ	o o	0	n	Ô	ń	0	å	ō	0	ō	ō
30	361	Collection Sewers- Gravity	0	ñ	ñ	ő	0	Õ	Ô	0	ŏ	0	0	0	0	0
31	363	Services to Customers	Ô	Õ	ň	Õ	Ô	Ô	ñ	0	ő	0	ā	Ö	0	0
32	370	Lift Stations	0	ō	ŏ	n	ñ	٥	ő	ő	n	o	ā	0	Ō	Ō
33	371	Pumping Equipment	ō	ō	ŏ	ñ	ű	ő	ō	ŏ	ő	ō	ō	o	O	0
34	366	Reuse Services	o o	ő	Ö	ŏ	ů.	Ď	Ö	o o	ō	ō	ō	ō	0	Ō
35	375	Reuse Transmission & Dist Mains	ñ	ŏ	ñ	ŏ	ō	ő	ō	0	ő	0	ō	Ó	0	0
36	389	Other Plant Misc Equip	Ď	Ö	ů	ő	Ö	0	ŏ	Ö	ő	Ö	ō	ō	0	0
37		Total Property CIAC	0	0		- 0	0	<u>_</u>	0	0	0	0	0	0	0	
38						<u>×</u>	<u>~_</u> _	<u>_</u>								
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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13 Page: 1 of 2 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.

_			
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30	0, 2004 in accordance with PSC Amer	datory Order
1	12/31/95 Balance		•
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance	<del></del>	
14 15 16	2000 Additions Adjustments 12/31/00 Balance		
17 18	2001 Additions Adjustments		

# 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

Supporting Schedules: A-14

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

# Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

# Florida Public Service Commission

Schedule:

A-14

Page: Preparer: 1 of 3

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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line			Adjusted	al Test Ye	ed & Useful	Pro For	ma Adjus	
No.		Description	Balance	%	Amount	Amount "	Non-Us %	ed & Useful
1		WATER	Dalance		Altiount	Amount	%	Amount
2		Cash			ľ			
3	320	Water Treatment Equipment	6,734	0.00%	اه		0.00%	0
4	334	Meter Fees	428	0.00%	o l		0.00%	ő
5	331	Main Extension Charge	25	0.00%	ő		0.00%	ő
6	333	Service Installation Fees	0	0.00%	ől		0.00%	ő
7		Total Cash	7,188		0	0	0.0070_	
8				_			_	
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	اة		0.00%	ŏ
12	333	Services	0	0.00%	0		0.00%	ō
13	334	Meters/Meter Installation	0	0.00%	اه		0.00%	ō
14	335	Hydrants	0	0.00%	٥١		0.00%	_
15		Total Property	0	_	0	0		0
16		• •		_			_	
17		Total Water	7,188	_	0	0	_	0
18							100	
19		SEWER						
20		Cash						
21	380	Treatment & Disposal Equipment	75,505	0.00%	0		0.00%	0
22	389		0	0.00%	0		0.00%	0
23	361		12	0.00%	0		0.00%	0
24	363	Service Installation Fees	8_	0.00%	0		0.00%	0
25		Total Cash	75,525		0	0	_	0
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	· · · · · · · · · · · · · · · · · · ·	0	0.00%			0.00%_	
37		Total Property	0		Ö	0		0
38		_		_			_	
39		Total Sewer	75,525	_	0	0	_	0

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	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		Meter Fees	428	428	428	428	428	428	428	428	428	428	428	428	428	428
5		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									••							
9		Property														_
10		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	Û	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																7.010
17		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			-													
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	75,509	75,505
22			0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		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 77,228
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	11,220
26																
27		Property										_	_	_	n	0
28		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	٥	0	0	0	0	0	0	0	0	Ü	0	0
30		Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	U	0	0
31			0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			0	0	0	0	0	0	0	0	0	0	0	U	0	0
34		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	n
35		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip		<u>o</u>	Đ	0	0	<u>0</u>	0	0	0			0		- 0
37		Total Property AAC	0	0	0	. 0_	0	_0	0	0	0	0	0	0	0	
38		Total Course AAC	25.505	75 705			70.055					70.000	70.075	78,663	78,955	77,228
39		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	/8,563	/0,950	11,220

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jungle Den

Docket No. 080121-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.

ne	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
0.	Description	12/01/06	Jan	Feb	Mar	Apr	May	Jun		_			. ,	` '	Average
1	WATER				741661	747	Iviay	JOH	Jul	Aug	Sep	Oct	Nov	12/01/07	Balance
2	Cash														
3 320		6,734	6,734	6,734	6,734	6,734	6,734	6,734							
334		428	428	428	428	428	428	6,734 428	6,734	6,734	6,734	6,734	6,734	6,734	6,7
331	Main Extension Charge	23	24	24	24	25	25	420 25	428	428	428	428	428	428	4
333	Service Installation Fees	0	0	0	0	0	20	0	25 0	26	26	27	27	28	
	Total Cash AAC	7,186	7,186	7,187	7,187	7.187	7,187	7,188		0	0	0	0		
3						7,107	7,107	7,100	7,188	7,188	7,189	7,189	7,190	7,191	7,1
	Property														
0 330		0	0	0	0	0	0	0	0		_				
1 331		0	0	0	Ó	ō	ů	0	0	0	0	0	0	0	
	Services	0	0	0	ō	ő	ñ	0	0	0	0	0	0	0	
3 334	Meters/Meter Installation	0	0	0	Ö	0	ő	0	0	0	0	0	0	0	
	Hydrants _	0	0	0	0	ō	ő	0	0	0	0	0	0	0	
5	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	_
) 7										0	0		0	0	
	Total Water AAC	7,186	7,186	7,187	7,187	7,187	7,187	7,188	7,188	7,188					
3			_				,,,,,,,,	7,100	7,100	7,188	7,189	7,189	7,190	7,191	7,1
)	SEWER														
)	Cash														
380		75,506	75,505	75,505	75,505	75,505	75,505	75,505	75,505	75,505	<b></b>				
389		0	0	0	. 0	0	0	75,503	70,505	/5, <b>50</b> 5	75,505	75,505	75,505	75,505	75.5
	Main Extension Charge	0	2	4	6	8	10	12	14	16	0	0	O	0	
	Service Installation Fees	0	1	3	4	5	7	8	9	11	17	20	22	25	1
	Total Cash AAC	75,505	75,508	75,512	75,515	75,518	75,521	75,525	75.528	75,531	12	14	15	16	
,	D							10,020	10,020	/5,53	75,535	75,539	75,542	75,546	75,52
	Property														
	Structures & Improvements	0	0	0	0	0	0	o	0	0		_			
	Collection Sewers- Force	0	0	0	0	0	ō	ő	0	0	0	0	0	0	
361	Collection Sewers- Gravity	0	0	0	Ď	ò	ō	ő	0	0	0	0	0	0	
363	Services to Customers	0	0	0	0	0	ō	ő	0	0	0	0	0	0	
	Lift Stations	0	0	0	0	ō	ñ	ū	0	0	0	0	0	0	
371	Pumping Equipment	0	O	0	0	ō	ő	Ö	0	0	0	0	0	0	
	Reuse Services	0	0	0	0	ō	ō	Ö	0	0	0	0	0	0	
375	Reuse Transmission & Dist Mains	0	0	0	0	ō	ő	n	0	-	0	0	0	0	
389	Other Plant Misc Equip	0	0	0	0	Ď	ő	ő	0	0	0	0	0	0	
	Total Property AAC	0	0	0	0		<del></del>	<del></del> _	0	<u>0</u>	0	0	0	0	_
						<u>-</u> _	<u>·</u>	<u>`</u>		0	0	0	0	0	
	Total Sewer AAC	75,505	75,508												

# 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.

Year	Water Rate	Sewer Rate
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.

	<del></del>		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
<u>No.</u>	Description	Balance	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.

	(1)	(2)	(3)
Line	Describion	12/31/06	2007 Average
No.	Description Charles Assessed	12/31/00	Avelage
1	Balance Sheet Accounts		
2	For All Systems:	1,850,777	1,870,929
3	Accounts Receivable - Customer Allowance for Bad Debts	(60,221)	(100,908)
4		00,2217	392
5	Temporary Investments Materials & Supplies	ő	0
6 7	Unbilled Revenues	659 <b>,9</b> 07	706,580
8	Prepayments	153,113	181,073
9	Frepayments	100,110	,
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11	TOTAL CONTILLAT MODE TO		
	Less:		
13		2,281,410	799,218
	Accrued Taxes	(601,457)	(1,155,342)
	Accrued Interest	4,215	17,085
16		463,905	675,491
17		•	
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19	· - · · · - · · · · · · · · · · · · · ·		
	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455 <u>,50</u> 3	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all syst	ems in Aqua Utilize	s FL, Inc.
24	Allocation Percentage - Water		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	<u>0.366%</u>	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	5.040	5.007
38	Water	5,619	5,307
39	Sewer	5,843	5,518
40	Oil Deferm LD life		
41	Other Deferred Debits	^	^
42	Water	0	3 303
43	Sewer	3,970	3,302
44	Total Balance Chest CWC this pustors		
45	Total Balance Sheet CWC-this system	7,020	12,341
46 47	Water (Lines 25-26+34+38+42) Sewer (Lines 29-30+35+39+43)	11,482	17,200
4/	OCHCI (LIIIGO 23-00700703740)	11,402	17,200

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(10)	(44)	(18)
Line		Prior Year	ν-,	177	(-)	(0)	1.7	(0)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	ASSETS	12/31/06	_ 1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
										0.01107	010001	10/5//07	1 1/30/07	12/3/1/07	Dalarios
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	92,825,342
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					• •		.,	_,,,	0,07 (,020	0,141,100	0,707,070	0,000,000	4,004,010	7,400,090
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												1-210-01040	102,001,101	102,000,040	100,201,335
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								. , , ,	, , , ,	(- · / · - , · /	(,,,	(,-,-,,,	(02, 100,401)	(42,550,007)	(\$1,010,700)
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															00,040,470
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	2,089,363	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) = 1(000)	(757,300)
18	Temporary Investments		5,092						•	, ,	, ,		(1,1-1-,1,		392
19	Materials & Supplies	•	-		-		-	-	-	-	-				402
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	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													-,	,,	0,104
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															1,5 - 6, 10.1
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	2,183,119	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										.,-	.,			220,700	.01,047
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													3,20, 1010		0,007,000
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. 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-19
Page: 1 of 1
Preparer: S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
_ine No.	Llabilities	Prior Year 12/31/06	1/31/07	2/28/07_	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
	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
	Preferred Stock issued Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
-	Retained Earnings		(14,323,829)		(14.610.772)		(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)
	Other Equity Capital	(14,202,001)	(1-7,020,020)	(1-40101-40)	(**,0***,***	(,02.,1.2.)	(,,,	(1.4)-1-1-17		, , , ,					
6	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	37,740,887	35,761,012	37,220,284
Ŕ	TOTAL EGOTT OAFTIAL_	34,342,200	34,000,004	30,323,740	30,040,170	01,100,100	00,020,770	00,700,7.10							
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	22,645,669	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															~~~ ~~
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
. —	Accts & Int. Payable-Assoc Cos							(400,000)	(704 600)	(70 + 0+0)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880) 19,467	(734,503) 21,934	(764,216) 24,164	26,615	28,803	30.940	6,333	17,085
	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,407	21,934	24,104	20,010	20,000	00,040	0,000	,
	Accrued Dividends 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
	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
18	Hilber Colligate a Free acco Camping acc	4001000		500,101											
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	(515,541)	(917,277)	854,112
20	_												15.000	17,099	0.541
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
22							20.000.011	26,981,271	26,994,018	27,011,754	27,077,994	27.091.567	27,168,192	27,263,271	26,980,932
	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311 (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)
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361) 133,046	(11,722,827) 133,055	(11,799,291) 133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049 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
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,011	34,011	04,011	0-,011	04,011	0.,	- 1,- 1			
27 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 <u>,248,95</u> 7	15,212,627
29												70.004.000	74 000 000	70 045 014	75 010 000
30	TOTAL EQUITY CAPITAL & LIABILITIES	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

# Jungle Den NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	<u>NUMBER</u>
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71

# 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: Page:

B-1

Preparer:

1 of 1 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)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	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 1 of 1

Page: 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)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	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	О .	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)		(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%	4	·		8.08%	

#### 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 []

Line		(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Acct	Description		Water	Sewer	Schedules
1	UTILITY	TEST YEAR ADJUSTMENTS - 2007				
2	Α	REVENUES				
3		Billed less Booked Revenue		(174)		E-2
4		Billed less Booked Revenue	Cap not applied in 2007	******	(7,829)	
5 6		TOTAL REVENUE ADJUSTMENTS	-	(174)	(7,829)	
7	В	OPERATIONS & MAINTENANCE				B-5, B-6
8	601/701		Normalize 2007 employee terminations & New Hires	150	(69)	, _
9	601/701		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	Normalize Jungle Den Purchased Water	208	0	
13	NA /711	Sludge Removal Expense	_	=	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	
	631/731			0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	136	162	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	27	32	
		Contractual Services - Mgmt, Fees	Normalize 2007 Service Headcount	22	27	
	634/734	•	Normalize 2007 4.0% Service Wage increase effective 4/1/07	15	18	
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	Normalize 2007 ACO billings	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	Normalize 2007 Intercompany allocations	(3,240)	1,421	•
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(78)	(93)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(50)	(60)	
40						
41		TOTAL ORDA AD DISTMENTS	_	(0.020)	4 740	
42 43		TOTAL O&M ADJUSTMENTS	_	(2,639)	1,710	

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

Line No.		(1) Description		(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILIT	Y TEST YEAR ADJUSTMENTS - 2007, C	ontinued			
2	C	DEPRECIATION NET OF AMORTIZA		***		B-13, B-14
3		Allocation of Corporate IT		981	1,169	I
4		Aflocation of Corp Structures & Improv	ements	17	20	. 1
5				-	-	1
6		* *		-	-	1
7		PSC Depr Rate Correction, Amort CIA	C	256	3,409	1
8						
9		TOTAL DEPRECIATION ADJUSTME	NTS	1,254	4,598	ŀ
10						
11		* 1				
12	D	AMORTIZATION				
13		To record annual amortization of regula	atory assets per order PSC-05-1242-PAA-WS	624	649	
14		-		0	0	
15		TOTAL AMORTIZATION ADJUSTME	NTS	624	649	
16						
17						
18	Ē	TAXES OTHER THAN INCOME TAX		•		B-15
19		RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(8)	(352)	
20		Payrolf tax adjustment	On Salary & Wage adjustments explained above	685	1,805	
21		Property tax adjustment	Distributing from Water to Water & Sewer	(5,531)	5,531	
22		Property tax adjustment				
23		TOTAL TAXES OTHER THAN INCOM	ME ADJUSTMENTS	(4,854)	6,984	
24			•			
25						
26	F	INCOME TAXES				
27		Income tax impact of the adjustments		1,882	(10,660)	C-1
28		TOTAL INCOME TAX ADJUSTMENTS	S	1,882	(10,660)	
29				<del></del>		
30		TOTAL EXPENSE ADJUSTMENTS		(3,733)	3,281	

# 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

Line		(1)		(2)	(3)	(4) Supporting
No.	Acct	Description		Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS	····			
2						
3	8	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	a 111		0	0	
9	603/703	and a grant and a		0	0	
10	604/704		Increase in Benefit costs/head in 2008	110	384	
11	610/710			0	0	
	NA /711				0	
13		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
		Materials & Supplies		0	0	
		Contractual Services - Engineering		0	0	
		Contractual Services - Accounting		0	Đ	
19		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		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		Transportation Expenses	Adjust fuel to \$3.36/gal	194	231	
35	656/756	Insurance - Vehicle		0	0	
	657/757	· · · · · · · · · · · · · · · · · · ·		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 44	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	182	217	
45 46		TOTAL O&M ADJUSTMENTS		3,052	4,521	

# 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

Line	(1)	(2)	(3)	(4)
No.	Description	Water	Sewer	Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			00.74
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)		bi a	B-13, B-14
4 5	Meter Replacements 6 Month Net Depr (Addns less Retirements)		NA	
6	Allocation of new corp. PCs and Network & Telephony enhancements	148 0	177	(
7		U	0	
8		0	U	
9		U	0	
10		0	ő	
11	TOTAL	474	177	
12				
13				
14	D AMORTIZATION			
15	•	0	0	
16		0	0	
17	TOTAL		0	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained abor		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	434	(38)	
25 26	F INCOME TAXES			
27	· · · · · · · · · · · · · · · · · · ·	(4.740)	(4.055)	C-1
28	Income tax impact of the adjustments to per book income TOTAL	(1,748)	(1,855)	
29	TOTAL	(1,748)	(1,855)	
30	TOTAL EXPENSE ADJUSTMENTS	2,212_	2,805	
31	TO LVE EVI FLACE UPGGGLIAIFIA.	<u> </u>	2,003	
32	LITHETY DECORATE DESIGNATION AND INCOME.			
33 34	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	34,312	85,982	B-1, B-2
37	Lindanian Laseina Volneilialii	34,312	05,902	D-1, D-2
	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	507	1,270	B-1, B-2
40				<b>0</b> -1, b-2
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @	4.500% 1,544	3,869	
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	34,312	85,982_	
47	Rate Year Revenue at Proposed Rates	51,468	124,332	
48				
49	Less Operating Expenses Before Income Taxes	(44,331)	(85,982)	B-1, B-2
50	Less Interest Expense	<u>(1,135)</u>	(6,013)	D-1
51	Taxable Income	6,002	32,337	
52 53		38.575% 2,315	12,474	0.4
53 54	Less Income Tax at Present Rates	10,129	18,711	C-1
55	Income Tax Adjustment for Requested Revenue Increase	12,445	31,185	
	The second of the decorate the second of the	12,440	01,100	

# Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-4 1 of 1

Preparer:

S Szczygiel

Historical [X] Projected []

**Test Year Operating Revenues** 

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

(2)	(3) SEWER	(4)
<del></del>	OLWER .	<del></del>
Revenues	Account No. and Description	Revenues
	SEWER SALES	
0	521.1 Flat Rate - Residential	429
16,635	521.2 Flat Rate - Commercial	0
590	521.3 Flat Rate - Industrial	0
0	521.4 Flat Rate - Public Authorities	0
0	521.5 Flat Rate - Multi-Family	0
0	521.6 Flat Rate - Other	0
0	522.1 Measured - Residential	45,015
0	522.2 Measured - Commercial	735
0	522.3 Measured - Industrial	0
0	522.4 Measured - Public Authorities	0
0	522.5 Measured - Multi-Family	0
0	523.0 Other Sales - Public Authorities	0
0	524.0 Revenues From Other Systems	0
0	525.0 Interdepartmental Sales	0
	526.0 Effluent	0
	527.0 Unbilled Revenues	0
	540.5 Flat Rate - Reuse	0
17,225	TOTAL SEWER SALES	46,179
· · · · · · · · · · · · · · · · · · ·		
	OTHER SEWER REVENUES	
0	531.0 Sale Of Sludge	0
105	532.0 Forfeited Discounts	0
0	534.0 Rents From Sewer Property	0
0	535.0 Interdepartmental Rents	0
0	536.0 Other Sewer Revenues	0
105	TOTAL OTHER SEWER REVENUES	0
JES 17,330	<b>TOTAL SEWER OPERATING REVENUES</b>	46,179

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

#### Florida Public Service Commission

Jungle Den

22

23

24

25

26

27 28 660

Advertising Expense

**Bad Debt Expense** 

675 Miscellaneous Expense

Reg. Comm. Exp. - Rate Case Amort.

Reg. Comm. Exp. - Rate Case Other

**TOTAL WATER O & M EXPENSES** 

44444444444444444

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-5 1 of 5

5

0

0

-----

(37)

(1,196)

34,311

0

0

0

182

3,052

1.569

Page:

S Szczygiel Preparer: Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year (7) (8) (9) (2) (3) (5) (4)Unacc, Water Unacc, Water Line 2007 2007 2007 Aidstmnt@ 2007 Pro Forma Ajdstmnt@ No. Account No. and Name Per Books Normalizations Normalized 0.00% Adjusted Adjustments 0.00% Pro Forma Salaries & Wages - Employees 6.967 7,171 1 204 991 7,171 8,162 2 Salaries & Wages - Officers, Exec. 936 0 936 936 O 936 3 **Employee Pensions & Benefits** 1,195 0 1.195 1,195 110 1,305 **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 Fuel for Purchased Power 0 0 0 0 0 0 0 ٥ 7 618 Chemicals 0 0 0 0 0 0 8 Materials & Supplies 204 0 204 0 204 ٥ ٥ 204 9 Contractual Services - Engineering 36 0 36 36 0 36 10 632 Contractual Services - Accounting (44)136 92 0 92 92 11 Contractual Services - Legal 243 27 270 270 0 270 12 634 Contractual Services - Mgmt. Fees 2,535 39 (66)2.573 2.573 2.508 13 635 Contractual Services - Testing 653 0 653 653 653 ٥ 14 Contractual Services - Other 4,392 114 4,553 4,507 4,507 46 15 Rental of Building/Real Prop. 1.030 641 1,030 1,030 25 1,056 0 16 642 Rental of Equipment 79 0 79 79 0 79 17 Transportation Expenses 1.455 0 1,455 1,455 194 1.649 Insurance - Vehicle 18 120 n 120 120 n 120 19 Insurance - General Liability 477 0 477 477 477 0 20 Insurance - Workman's Comp. 72 0 72 72 0 72 21 659 Insurance - Other 157 0 157 157 157

O

0

0

0

(3,368)

(2,639)

5

0

0

(37)

2,172

36,950

5

0

0

(37)

(1,196)

34,311

0

5 1,569

0

(37)

(1,015)

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 Schedule: B-5 Page: 2 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	<u>Mar</u>	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	515	454	588	465	540	594	699	771	5,315	877	(4,545)	693	6,967
2	603		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	<i>7</i> 5	88	134	81	2	95	966
6	616	Fuel for Purchased Power	0	0	0	0	Ð	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		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		0	o	o	Ó	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		(176)	15	3	(5)	60	(72)	72	69	186	(225)	(91)	128	(37)
26	675		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 Schedule: B-5 Page: 3 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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	Ò	0	(1)	(0)	Ò	0	o o	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		Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620		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		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		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		C	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	(3)	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. 080121-WS Schedule: B-5 Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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	10.00	7,0	O O	00.11	0	0	<u> </u>	00.	140 <u>4</u>	Dec	71111000
2		Salaries & Wages - Officers, Exec.	16	19	(180)	16	16	31	20	16	25	25	16	20	41
3	604		116	123	77	122	118	114	118	115	107	117	115	120	1,364
4	610		0	1.20	'n		0	0	0	0	0	,	0	1.20	0
5		Purchased Power	ō	ñ	ň	ŏ	Ô	ō	ñ	ō	ō	ň	Ô	ñ	ō
6	616	Fuel for Purchased Power	Ö	ŏ	ő	ŏ	Ö	ō	ō	ō	ō	ŏ	ő	ñ	ō
7	618	Chemicals	Ö	ō	0	ō	ō	Ō	0	ő	0	ō	0	ō	ō
8	620	Materials & Supplies	Ö	ō	Ö	ō	ō	Ō	ō	ō	ō	ō	Ö	ō	0
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	Ö	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	Ò	0	0	0	Q	Ò	0	O	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	Ð	0	Ō
17	650	Transportation Expenses	134	148	149	142	164	149	137	173	141	171	161	144	1,812
18		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		Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	71
21		Insurance - Other	13	13	13	13	13	13	13	13	13	13	13	13	157
22		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666		0	0	0	0	0	0	0	0	0	0	0	0	0
24	667		0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		0	0	0	0	0	0	0	0	0	0	0	0	0
26 27	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
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 Schedule: B-5
Page: 5 of 5
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007

Property: 0

Historical [X] Projected []

Explanation: Provide a schedule of Allocated Intracompany 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)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	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		Contractual Services - Mgmt. Fees	0	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	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		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		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		Advertising Expense	0	0	0	0	0	0	1	1	5	1	(5)	1	5	0.05%
23	666	· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	Ð	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		(5)	(5)	(5)	(5)	(5)	(6)	(7)	(7)	(68)	(9)	64	(7)	(66)	-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

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: Page:

B-6 1 of 5

Preparer: S S

S Szczygiel

	•	(1)	(2)	(3)	(4)	(5) Excess I&I	(6)	(7)	(8) Excess I&I	(9)
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	N/A	Adjusted	Adjustments	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	Ö		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 28	775	Miscellaneous Expense	1,442	1,269	2,711		2,711	217		2,927
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 Schedule: B-6 Page: 2 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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		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		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		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	<b>7</b> 50	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 Schedule: B-6

Historical Test Year Ending December 31, 2007

Page: 3 of 5 Preparer: S Szczygiel

Historical [X] Projected []

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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1,461	691	743	909	837	721	663	1,200	449	701	561	771	9,708
2	703		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)	ò	(0)	Ô	(84)
4	710		0	0	0	0	0	0	0	0	Ō	0	Ô	Ó	` o´
5	711	Słudge Removal Expense	817	817	817	1,633	0	817	0	1,167	0	0	0	0	6,066
6		Purchased Power	370	339	310	276	211	279	333	326	300	360	324	320	3,748
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8		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		Contractual Services - Accounting	0	(0)	(0)	(97)	0	0	(0)	(0)	(0)	(0)	(0)	o	(97)
12	733	Contractual Services - Legal	0	0	0	0	0	0	o	ò	Ö	`o	0	ŏ	(,
13	734	Contractual Services - Mgmt. Fees	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
14		Contractual Services - Testing	0	118	64	127	64	64	Ō	67	104	o o	`0	184	790
15		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	Û	n	ō
18	750	Transportation Expenses	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	ō	(0)	(0)	(0)
19		Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	ò	o o	o o	0	0	, io,	(0)
20	757	Insurance - General Liability	0	0	0	0	o	O	(0)	(0)	(0)	ō	(o)	(0)	(0)
21		Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	o	(0)	o'	0	o,	0	(0)
22		Insurance - Other	0	0	(0)	(0)	o	ò	(0)	(0)	(0)	(0)	(0)	(0)	(0)
23		Advertising Expense	0	0	0	o	0	o	ò	o,	0	0	(0)	0,	0
24	766		0	0	0	0	0	0	0	0	ō	ō	ñ	ň	ň
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	Ó	å	ň	ň	ň	ň	ň
26	770	Bad Debt Expense	0	0	0	0	Ö	Ō	ō	(5,399)	5,631	(232)	(111)	61	(50)
27	775	Miscellaneous Expense	0	70	0	0	ō	0	Ö	0	0,001	(70)	(111)	0,	(0)
28							_	•	-	•	v	(10)	٠	v	(0)
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
		•			· · · · · · · · · · · · · · · · · · ·	The state of the s				\/			1,007	2,119	01,0

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

Florida Public Service Commission

Jungle Den Docket No. 080121-WS

B-6 Schedule: 4 of 5 Page:

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

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	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	nog	۸	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		365	376	323	377	361	347	353	352	325	358	353	358	4.250
4	710		0	0	0	0	0	0	0	0	020	000	0	0.00	0
5	711	Sludge Removal Expense	0	Ô	0	ō	ō	ō	ō	ñ	ō	Õ	ň	Ô	ŏ
6	715		Ō	ò	0	Ō	ŏ	ŏ	ŏ	ō	ő	ő	ň	ő	ō
7	716	Fuel for Power Production	Ó	Ō	0	Ö	ō	ō	ŏ	Õ	ō	Ô	ñ	ő	ō
8	718	Chemicals	Ů.	Ō	0	ō	ō	ō	ō	Ö	ŏ	Ö	ō	ő	Ō
9	720	Materials & Supplies	0	Ö	0	0	Ō	ō	ō	0	ŏ	ō	ň	ŏ	ō
10	731	Contractual Services - Engineering	0	Ô	0	ō	ō	ō	ō	ō	ő	ő	ŏ	ō	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	Ō	0	\ \(\bar{0}\)	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		Contractual Services - Testing	0	0	0	Ö	0	0	0	0	0	0	0	0	. 0
15		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	Ó	Ö	0	Ō	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		47	47	47	47	47	47	47	47	47	47	47	47	567
21	758		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		0	0	0	Ó	Ö	Ō	ō	0	Ō	ō	ŏ	Õ	0
25	767		0	0	0	0	0	0	Ó	0	0	0	ō	0	0
26	770		0	0	0	0	0	Ó	ō	Ö	Ō	Ū.	ō	0	0
27 28	775	Miscellaneous Expense	0	0	0	0	0	0	0	Ö	Ō	Ō	ō	Ō	0
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 Schedule: B-6 Page: 5 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated Intracompany 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)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	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		(8)	(9)	(9)	(9)	(9)	(11)	(12)	(12)	(107)	(16)	97	(11)	(115)	-1.61%
4	710		0	0	0	0	0	0	0	0	0	o	0	O	` o´	0.00%
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6		Purchased Power	4	4	4	4	4	5	5	5	48	7	(44)	5	51	0.72%
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	` o´	0	0	0.00%
8		Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720		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	O	0	0.00%
11		Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(2)	
12		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)	ō	3	0.04%
14	735	Contractual Services - Testing	0	0	0	0	0	1	1	1	6	1	(5)	- i	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)	
19	756	Insurance - Vehicle	0	0	o o	0	o o	0	, o	` o´	` o´	` oʻ	(0)	'n	(,	0.00%
20	757		0	0	0	0	0	0	0	Ö	1	ō	(0)	ŏ	ì	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	ò	Ô	0.00%
22	759	Insurance - Other	0	0	0	0	0	0	0	Ó	0	0	(0)	ŏ	0	0.00%
23	760	Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	ñ	3	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	ā	n	0.00%
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	ō	ō	ō	ō	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		•	•	•							.,		(1,)	1-10	.,.,2	EV.E7/0
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	<b>54</b> 8	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: Page: B-7 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.

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% 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	28,674	34,311	5,637	19.66%
28		Total Customers (EOY)	114.0	115.0	1.0	0.88%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				12.36%

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.

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	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 1 of 1

Page: 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.

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% 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	<u>.</u>
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 Commission

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.

	(1)	(2)	(3)	
Line	Acct			
No.	No.	Account Name	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	<u> </u>		
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		
			63	printed 5/16/2009 1:20 DM

# **Contractual Services**

# Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-9 1 of 1

Page: 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.

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	3,074	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	743	Lab Testing
3	28811SALT SPRING	Oth-Treat-Mgmt	500	Oth-Treat-Mgmt
4	28811SALT SPRING	Oth-T&D-Maint	2,300	Oth-T&D-Maint
5			-	
6				
7				
8				
9				
10				
Sew	er			
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: Page:

B-10

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.

l i	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments	Hours
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	······································	
1	<u>Legai</u>						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal		•	275,000	-		
4			•	270,000	-		
5	Consulting & Other Expe	erts					
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, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000		Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000		MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting			709,000	_	The state of the s	
13							
14	Aqua Services Employe						
15	Aqua Services, Inc.	Daubert, J.R.	47.00		Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00		Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58		Accounting		137
	Aqua Services, Inc.	Shank, David	72.00		Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	Sub-Total Aqua Employe	<del>les</del>	-	190,000	•		
22	***						
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27	CL DOO	5: pao			<b></b> _		
28	FL PSC	FL PSC		-	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 - Print	ing		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Post	age & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other		-	190,000	•		
35	Total		-	1,354,000	•		
36	Estimate Through PAA (	] or Commission Hearing [ X ]	•				

		(A)	(B)	(C)	(D)
		i l	Wate	er	Sewer
a	Amortization of Rate Case Expense:	1 1	·	Allocated	
b		Total	Allocation %	Amount	Allocation %
C			-		
d	Prior Unamortized Rate Case Expense	0	0.460%	0	
0	Subtotal Prior Cases	0		0	
f			_		
g	Current rate Case Expense	1,364,000	0.460%	6,277	
h		L.	_		
i	Total Projected Rate Case Expense	1,364,000	_	6,277	
i			_		
k	Amortization Period in Years:	4			
- 1	Annual Amortization	341,000		1,569	
m			-		
n	Method of Allocation Between Systems:				

(Provide Calculation)

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

0.548%

0.548%

(E) Allocated Amount

0

7,477 7,477

1,869

### **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: Preparer: 1 of 1 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.

	(1)	(2)	(3)	(4)
Line			Total	How often
No.	Date	Description	Cost	to Repeat
1	WATER:			
2	None			
3				
4				
5				
6				
7				
8				
9			<del></del>	
10	TOTAL WATER PROJECTS		0	
11				
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19	TOTAL OFWED DOG LEGTO			
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)	(2		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct		<b>_</b>		Allocation Pe			Allocation		Amounts All			Gross
No.	Water	Sewei	Description	Water	Sewer	Other	Total_	Method	Water	Sewer	Other	Total	Amounts
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	ŕ
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%	1	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%	1	0.67%	#Custs	1,812	2,156		3,969	593,365
18	656	756	Insurance - Vehicle	0.31%	0.36%	ı	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%	ı	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)	(2		(3)	(4)	(5)	( 6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct	No.			Allocation Pe	ercentages	5	Allocation		Amounts All	ocated		Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
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)	ı	(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 Pen

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Schedule: B-13

Page: Preparer: 1 of 1 R Griffin

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

		(1)	(2)	(3) Histor	(4) ical Tøst Year	(5)	(6)	(7) Pro Forma Ac	(8)
Line	l)	•	2007	Utility	Adjusted	Used & Us	eful	Depreciation	U & U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANG	BIBLE 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		E 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	O	100.00%	Ō	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		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		VISSION & 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	<b>54</b> 5	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		AL 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	O	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			<del></del>		,	_			
47		TOTAL DEPRECIATION EXPENSE	933	998	1,931	4	1,931	474	474
48		Composite U&U Rate				100,00%		=	
49		(LESS) AMORTIZATION OF CIAC	(262)	256	(6)		(6)	0	0
50 E1		NET DEDDECIATION EVENER	0.71	4 254		_	1.005		
51		NET DEPRECIATION EXPENSE	671	1,254	1,925	-	1,925	474	474

#### Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

B-14 1 of 1 R Griffin Schedule: Page: Preparer:

		Year Ending December 31, 2007 Projected [ ]				'	reparer:	R Griffin	
	Explanat	ion: Provide a schedule of test year non-	used and use	eful depreciation	expense by pr	imary accou	nt.	(7)	(0)
		(1)	(2)	(3) Histor	(4) Ical Test Year	(5) 2007	(6)	(7) Pro Forma Ad	(8) liustments
Line		•	2007	Utility	Adjusted	Used & Us	eful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANG	IBLE PLANT		_	_		_		^
2	351.1	Organization	0	0	0 5	100.00% 100.00%	0 5	0	0
3	352.1	Franchises	5 0	0	0	100.00%	0	0	0
4 5	389.1	Other Plant & Misc. Equipment	U	Ū	Ū	100.0070	ū	ŭ	-
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2	Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2	Power Generation Equipment	О	0	0	100.00%	0	0	0
9	360.2	Collection Sewers - Force	2,312	0	2,312	100.00%	2,312	0	0
10	361.2	Collection Sewers - Gravity	3,226	0	3,226 0	100.00% 100.00%	3,226 0	0	0
11 12	362.2 363.2	Special Collecting Structures Services to Customers	0	0	0	100.00%	0	0	0
13	364.2	Flow Measuring Devices	0	ő	Ö	100.00%	ō	ō	ō
14	365.2	Flow Measuring Installations	24	Ō	24	100.00%	24	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTEM	I PUMPING PLANT					_	_	_
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3	Structures & Improvements	0	0	0	100.00% 100.00%	0	0	0
19 20	355.3 370.3	Power Generation Equipment Receiving Wells	1,131	0	1,131	100.00%	1,131	0	0
21	370.3	Pumping Equipment	624	0	624	100.00%	624	ŏ	Ō
22	389.3	Other Plant & Misc. Equipment	0	Ō	0	100.00%	0	0	0
23	TREATM	MENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4	Structures & Improvements	172	0	172	100.00%	172	0	0
26	355.4	Power Generation Equipment	0 3,358	0	0 3,358	100.00% 100.00%	0 3,358	0	0
27 28	380.4 381.4	Treatment & Disposal Equipment Plant Sewers	3,336	0	3,336	100.00%	0,000	ŏ	0
29	382.4	Outfall Sewer Lines	83	ő	83	100.00%	83	ŏ	ō
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31	RECLAI	MED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5	Structures & Improvements	67	0	67	100.00%	67	0	0
34	355.5 371.5	Power Generation Equipment	0 31	0	0 31	100.00% 100.00%	0 31	0	0
35 36	371.5 374.5	Pumping Equipment Reuse Distribution Reservoirs	0	0	0	100.00%	0	Ö	0
37	380.5	Treatment & Disposal Equipment	900	ŏ	900	100.00%	900	Ŏ	0
38	381.5	Plant Sewers	621	0	621	100.00%	621	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40		MED WATER DISTRIBUTION PLANT	_	_	_	400 000/	_		
41	352.6	Franchises	0	0	0	100.00%	0	0	0
42 43	353.6 354.6	Land & Land Rights	0	0	0	100.00% 100.00%	0	0	0
44	355.6	Structures & Improvements Power Generation Equipment	0	0	0	100.00%	ŏ	ő	ő
45	366.6	Reuse Services	ŏ	ŏ	Õ	100.00%	Ō	Ō	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6	Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6	Other Plant & Misc. Equipment AL PLANT	0	0	0	100.00%	U	U	U
50 51	353.7	Land & Land Rights	0	0	o	100.00%	0	0	0
52	354.7	Structures & Improvements	ō	20	20	100.00%	20	0	0
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0	0	0
54	390.71	Computer Equipment	0	1,169	1,169	100.00%	1,169	177	177
55	391.7	Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7	Stores Equipment	0	0	0	100.00% 100.00%	0	0	0
57 58	393.7 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	100.00%	0	0	0
59	394.7 395.7	Power Operated Equipment	0		0	100.00%	ŏ	ő	Ö
60	396.7	Communication Equipment	305	_	305	100.00%	305	0	0
61	397.7	Miscellaneous Equipment	0		0	100.00%	0	0	0
62	398.7	Other Tangible Plant	10.050		0	100,00%	14 049	<u>0</u> 177	0 177
63 64		TOTAL DEPRECIATION EXPENSE  Composite U&U Rate	12,859	1,189	14,048	100.00%	14,048	1//	1//
65		(LESS) AMORTIZATION OF CIAC	(3,450)	3,409	(41)	150.0078	(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 1 of 1

Page: Preparer:

S Szczygiel

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

Line	(1)	(2) Regulatory Assessment	(3) Payroll	(4) RE & Personal Property Tax	(5)	(6)
No.	Description	Fees (RAFs) 4.50%	Taxes 8.23%	on U&U 1.72%	Other	Total
Wate	er					
1 2	Test Year Per Books	780	(232)	5,765		6,313
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%	<u></u>		Ò		` 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
Sewe			·			<del></del>
21 22	Test Year Per Books	2,078	(281)	0		1,798
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	1,5 <u>2</u> 5	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	Total Bro Forms	E #45	, <del> 1</del>			
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

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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:

Page:

C-1 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.

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Wate	er			<del></del>			
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
_					L		
6	Total Income Tax Expense	(10,263)	1,882	(8,381)	(1,748)	(10,129)	
Sew	er						
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

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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.

#### Florida Public Service Commission

Schedule: C-2

Page:	1 01 1
Preparer:	W Jerdon

(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line	Year End	Utility	Year End	Pro Forma	Pro Forma	Year End	Utility	Year End	Pro Forma	Pro Forma	Supporting
No. Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
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)	
2 Less: Interest Charges	0	(564)	(564)	(571)	(1,135)	0	(5,864)	(5,864)	(149)	(6,013)	) C-3
3									7	/12.500	<del>.</del>
4 Taxable Income	(26,604)	4,878	(21,727)	(4,532)	(26,259)	(16,063)	(27,634)	(43,697)	(4,809)	(48,506	L
5 6 Schedule M Adjustments											
7 Permanent Differences	_	0	0		0	_	0	a	٥	0	C-4
8 Timing Differences	- -	(213)	(213)		(213)	_	(5,223)	(5,223)	4	(5,223	-
9 Total Schedule M Adjustments			(213)		(213)			(5,223)		(5,223	
10				-			(= ,=== -/				-
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	)
12			, , ,		,						
13 State Tax Rate	5.5%		5.5%		5.5%	5.5%		5.5%	1	5.5%	
14 State Income Taxes	(1,463)	280	(1,183)	(249)	(1,433)	(883)	(1,233)	(2,116)	(264)	(2,381	)
15						44		(0.0.000)		/40.000	11
16 Federal Taxable Income	(25,141)	4,811	(20,330)	(4,283)	(24,613)	(15,180	) (21,178)	(36,358)	(4,544)	(40,902	:)
17 18 Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	6
19 Federal Income Taxes	(8,799)		(7,116)		(8,615)	(5,313		(12,725)		(14,316	
20	(0,733)	1,004	(7,110)	(1,455)	(0,010)	(0,515	, (,,,,,,,,	(12,720)	(1,555)	(1,1,011	,
21 Less: Investment Tax Credit Realized This Year	0	0	0	ه ا	0	0	0	0		0	) C-7
22											
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	<u>8)</u>
24	<u></u>					•		•		•	
25 Summary:											
26 Current State Income Tax	(1,463)	•	(1,183)		(1,433)	(883	, , ,	(2,116		(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	<b>&gt;</b> )
28 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	3)
Es Total Gardin Machine (10 0-1)		1,304	(0,233)	1 (1,740)	(10,041)	(0,130	, (0,040)	(17,072	, (1,000)		<b>≐</b>

# 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 [X] 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)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	540	540	Note*	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	Note*	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	Ō	ō	C-7
7	Total Used For Tax Calculation	0	564	564	<u></u>	0	5,864	5,864	•

(see Sch. C-7)	)	Water				Sewer			
Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
		Not Applic	able				Not Appli	cable	
		•	e , <del>, , , , , , , , , , , , , , , , ,</del>						-a
m (ina 12)									
	·	Amount Ratio	Amount Ratio Cost  Not Applic	Total Weighted Amount Ratio Cost Cost  Not Applicable	Total Debt Only Weighted Weighted Amount Ratio Cost Cost Cost Not Applicable	Total Debt Only Weighted Weighted Amount Ratio Cost Cost Amount  Not Applicable	Total Debt Only Weighted Weighted Amount Ratio Cost Cost Amount Ratio  Not Applicable	Total Debt Only Weighted Weighted Amount Ratio Cost Cost Amount Ratio Cost  Not Applicable  Not Appli	Total Debt Only Weighted Weighted Amount Ratio Cost Cost Cost Amount Ratio Cost Cost  Not Applicable  Not Applicable  Total Weighted Amount Ratio Cost Cost Amount Ratio Cost Cost  Not Applicable

\* 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% 0.00% Adjusted Interest on Debt 5,836 540

#### 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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments		Supporting Schedules
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	ò.	24		28	`o´	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	564	571	1,135		5,864	149	6,013	• •

NIL	Y for Option 2 Companies (se	e Sch. ك-7)	<u> </u>	Water				Sewer			****	
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost	
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity	Not Applicable					Not Applicable					
12	Total											
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From L Interest Adjustment (To Line	ine 12) 6)					-		<u>.</u>			

* 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		1,111	5.	984

#### **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	•	• •	<b>\-</b> }
_No.	<u> </u>	Description	Amount
WA	TER		71110411
1			
2	None		
3			
4	Total		
SEW	/ER		
5			
6	None		
7			
8	Total		0

#### **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.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules
110.	Description							
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	B-13,14
5			,	•				
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	o	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	(213)	(213)	0	(5,223)	(5,223)	
13	•						<u> </u>	
14	State Tax Rate	5.5%	1	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%	<b>,</b>	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.

·	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)	
Line			erred Tax Liabili	ty		, 1000dill 110,	Net Defe	Net Deferred Income Taxes			
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total	
WATE	:R									<del></del>	
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	
SEWE	R										
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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

2 of 3

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.

	(1)	(2)	(3)	(4)
			count No. 2830	
		Deferre	ed <b>State</b> Tax Lia	ability
			Current	·
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R	· <u>·</u>		
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
SEWE	R			
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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

3 of 3

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.

	(1)	(2)	(3)	(4)					
		Acc	count No. 2830	5					
			Federal Tax L						
			Current						
Line		Beginning	Year	Endina					
				Ending Balance					
<u>No.</u>	Year	Balance	Balance Change						
WATE	R								
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					
SEWE	R								
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

1

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.

	(1) (2)	(3)	(4)	(5) <b>3% ITC</b>	(6)	(7)	(8)	(9)	(10)	(11) 4% ITC	(12)	(13)
		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
ine	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

NONE

**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.

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

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 Page: 3 of 4

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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 4 of 4
Preparer: W Jerdon

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

NONE

# **Parent's Debt Information**

#### Fiorida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: C-8 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
140.	Description	Fariosin				
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings					
•	Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
	~					
7	Total _	0	)		0_	
	_				<del>-</del>	
	Parent Debt Adjustment Calculation			i		
_	Attainment Operat of Deventio Dobt (Line 1.9.9	) ool 5\	0			From
8	Weighted Cost of Parent's Debt (Line 1 & 2	., coi. 5)	U			B-1
9	Effective consolidated tax rate			•		5 ,
10	Parent's Tax Deduction on Debt Interest  Water		U			
						D-1
11	Equity of Subsidiary			•		<b>-</b> ,
12	Parent Debt Adjustment		0			A-17
	(to C-1) Allocation to subsidiary at		· ·			7
	Sewer					
12	Equity of Subsidiary					D-1
14			0	•		
14	(to C-1) Allocation to subsidiary at		ő			A-17
	(10 C-1) Allocation to subsidiary at		J			

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

Schedule: C-9
Page: 1 of 1
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 Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: C-10 Page: 1 of 1

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

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
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: Preparer: 1 of 2 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.

ilass of Capital  ong-Term Debt hort-Term Debt referred Stock	Reconciled To 2007 Rate Base 10,581	Ratio 36.70%	Cost Rate 5.10%	Weighted Cost Rate	Cost	Supporting Schedules
R ong-Term Debt hort-Term Debt referred Stock	Rate Base	36.70%	Rate	Rate	Cost	
R ong-Term Debt hort-Term Debt referred Stock	10,581	36.70%			Cost	Schedules
ong-Term Debt hort-Term Debt referred Stock			5.10%			
referred Stock				1.87%	540	D-2, D-5
	_	0.00%	411070	0.00%	0	D-2, D-3 D-2
<b>a.</b> .	O	0.00%		0.00%	0	D-2
ommon Stock	17,490	60.67%	10.25%	6.22%	1,792	D-2 D-2
ustomer Deposits	397	1.38%	6.00%	0.08%	1,7 92	D-2 D-2
ccumulated Deferred Income Taxes	360	1.25%	0.00%	0.00%	0	D-2
Total	- 00.807	100.000/	_			1
lotal	28,827	100.00%	_	8.17%	2,356	i
ł						
ong-Term Debt	114,364	36.61%	5.10%	1.87%	5.836	D-2
hort-Term Debt	0				-	D-2
referred Stock	0	0.00%			-	D-2
ommon Stock	189.039	60.52%			19.372	D-2
ustomer Deposits	472	0.15%			•	D-2
ccumulated Deferred Income Taxes	8,468	2.71%	0.00%	0.00%	0	D-2
			_			·
r	ing-Term Debt nort-Term Debt eferred Stock ommon Stock ustomer Deposits ocumulated Deferred Income Taxes	ong-Term Debt 114,364 nort-Term Debt 0 eferred Stock 0 ommon Stock 189,039 ustomer Deposits 472 ccumulated Deferred Income Taxes 8,468	ring-Term Debt 114,364 36.61% nort-Term Debt 0 0.00% eferred Stock 0 0.00% emmon Stock 189,039 60.52% estomer Deposits 472 0.15% excumulated Deferred Income Taxes 8,468 2.71%	ring-Term Debt 114,364 36.61% 5.10% nort-Term Debt 0 0.00% 0.00% eferred Stock 0 0.00% 0.00% ommon Stock 189,039 60.52% 10.25% astomer Deposits 472 0.15% 6.00% occumulated Deferred Income Taxes 8,468 2.71% 0.00%	ring-Term Debt 114,364 36.61% 5.10% 1.87% nort-Term Debt 0 0.00% 0.00% 0.00% eferred Stock 0 0.00% 0.0	ring-Term Debt 114,364 36.61% 5.10% 1.87% 5,836 nort-Term Debt 0 0.00% 0.00% 0.00% 0 0 eferred Stock 0 0.00% 0.00% 0.00% 0.00% 0 0 mmnon Stock 189,039 60.52% 10.25% 6.20% 19,372 ustomer Deposits 472 0.15% 6.00% 0.01% 28

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: Preparer: 2 of 2 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)
	• •	Reconciled			Weighted		
Line		To Pro Forma		Cost	Cost		Supporting
	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	58,514	100.00%	-	8.24%	4,822	- -
SEW	/ER						
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	320,067	100.00%	-	8.09%	25,877	-

Reconciliation of Capital Structure to Requested Rate Base

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-2

Page: Preparer: 1 of 1 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)
					Reconciliation	Reconciled	Reconciled	• • •
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er							
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		ō	ō	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	23,259	28,732	28,827	0	28,827	58,514	A-1
Sew	er							
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		Ď	Ô	D-3
11	Common Stock	186,852	186,482	189,039		189,039	193,852	<i>D</i> -0
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	309,829	307,247	312,344		312,344	320,067	A-2

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

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

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

Preferred Stock Outstanding

Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Schedule: D-3 Page: Preparer:

1 of 1 S Anzaldo

Historical Test Year Ending December 31, 2007

Utility [X] or Parent [X]

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

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

There is no Preferred Stock for this subsidiary nor its parent

_				
~~*	~6	Ch-	t-Term	Dake
LUSI	ш	311611	1- 1-11	INDI

# Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: D-4

Preparer:

1 of 1 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.

	(1) Total	(2)	(3)	(4) Effective	(5)
Line	Interest	Maturity	Average Amt	Cost	Supporting
No. Lender	Expense	Date	Outstanding	Rate	Schedule(s)
2	erm Debt for this subsidia	,	<b>P</b>		
3 4					
3 4 5					
3 4 5 6					
3 4 5					

Cost of Long-Term Debt

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

Utility [X] 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.

#### Florida Public Service Commission

Schedule:

D-5

Page: Preparer: 1 of 2 S Anzaldo

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

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

Utility[] or Parent[X]

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

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)	<del>)                                    </del>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.	` ,	(,	Effective
Line				Principal Amt.	Principal	Outstanding	Disc.(Premium)	•	of Discount	of Issuing Exp.	Interest	Totai	Cost Rate
				Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Interest Cost	(11)/
No. Description, Years of Life, Cou	pon Hate	Issue Date.	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000				<del></del>		1,230,060	1,230,060	6.00%
2				<del></del>							*	1,200,000	6.00%
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 19					26,136,124						1,333,702	1,333,702	5.10%
20 13 Month Average (from A-19)				•	22,517,338	•					**		

\$208,427 \$1,293,801

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

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

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

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 [X] or Parent []

1

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

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

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

Schedule: D-6 Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

1

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

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

The parent does not have any Variable Rate Long term debt

# **Schedule of Customer Deposits**

# Florida Public Service Commission

Jungle Den

**Docket No. 080121-WS** 

Historical Test Year Ending December 31, 2007

Schedule:

D-7

Page: Preparer: 1 of 1 S Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
	Dog 66	846	0	0	846
1	Dec-06	846	0	0	846
2	Jan-07	846	0	0	846
3	Feb-07			0	846
4	Mar-07	846	0	0	846
5	Apr-07	846	0		
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			-	869
15	J				
16		Wate	er Allocated at	46%_	397
17				=	
18		Sewe	er Allocated at	54%	472

# Jungle Den RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
Rate Schedule - Water	E-1w	105
Rate Schedule - Sewer	E-1s	106
Revenues at Present & Proposed Rates - Water	E-2w	107
Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
Miscellaneous Service Charges	E-4	116
Miscellaneous Service Charge Revenue	E-5	118
Public Fire Hydrants Schedule	E-6	119
Private Fire Protection Service	E-7	120
Contracts and Agreements	E-8	121
Tax or Franchise Fee	E-9	122
Service Availability Charges	E-10	123
Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study	E-12	125
Billing Analysis	E-14	126

# 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: Preparer: 1 of 1 T Rendell

	(1)	(2)	and propose	(4)	(5)	(6)	(7)
		1 /	` '	Period 3	Unlimited	Limited	Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidate
No.		Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential			<u> </u>		,	114100
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	54.8°
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	1,096.2
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				•		_,0.2
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, <i>7</i> 6	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
	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
	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
	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							
	Fire Protection						
	2"	4.35	5.74	4.35	6.52	5.63	14.62
<del>1</del> 7	3"	8.69	11.48	8.69	13.03	11.25	29.23
	4"	13.58	17,93	13,58	20.35	17.58	45.68
	6"	27.17	35.87	27.17	40.72	35.17	91.35
	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: Preparer: 1 of 1 T Rendell

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

	(1)	(2)	d proposed ra (3)	(4) Period 3	(5) Unlimited	(6) Limited	(7) Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	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	Gallonage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallonage 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	Gallonage 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	Gallonage 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	Cmrl. 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

E-2w

Schedule:

Jungle Den

Docket No. 080121-WS

Water [X] or Sewer []

Page: 1 of 4 Historical Test Year Ending December 31, 2007 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	(1)	(2) Number	(3) Consumption	(4) Effcty Test	(5) Test Year	(6) Rate Prior		7)	(8)	(9)
No.	Class/Meter Size	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Repre Gal		Proposed Rate	Revenue at
1	Residential					20 . ting	Cial	OI IS	Ligita	Proposed
2	5/8" X 3/4"	1,308	1,618	6.51	8,515	6.51	NA		21.92	28,671
3 4	3/4" 1"	0	0	=	0	9.77	NA		32.89	0
5	1-1/2"	0	0	-	0	16.31	NA		54.81	O
6	2"	0	0	=	0	32.59	NA		109.62	0
7	3"	0	0	-	0	52.16	NA		175.39	0
8	4"	0	Ö	_	0	104.29 162.97	NA NA		350.79	0
9	Gallonage	<u>-</u> -	-4			102.37	144		548.10	0_
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	1,308	1,618		16,637	•		1,615		34,869
14	Average Bill			_	12.72					26.66
15	01-1									
16	Commercial E/OI V O/AII									
17 18	5/8" X 3/4" 3/4"	24	51	6.51	156	6.51	NA		21.92	526
19	1"	0	0	•	0	9.77	NA		32.89	0
20	1-1/2"	0	0	-	0	16.31	NA		54.81	0
21	2"	0	0	-	0	32.59	NA		109.62	0
22	3"	ő	0	-	0	52.16 104.29	NA NA		175.39	0
23	<b>4</b> "	ŏ	Ö	-	0	162.97	NA		350.79 548.10	0
24	8"	ŏ	Ö	_	ŏ	521.52	NA		1,753.93	0
25	Gallonage "		51	5.02	258	5.02		51	3.80	195
26	•					0.02		٠.	0.00	130
27				_						
28	Total Commercial	24	51	_	414	_		51	•	721
29	Average Bill				17.24	_			-	30.04
30	Model Comple									
31 32	Multi-Family 5/8" X 3/4"	•			•					
	3/4"	0	0	-	0	6.51	NA		21.92	0
34	1"	Ö	0	-	0	9.77 16.31	NA NA		32.89	0
	1-1/2"	ŏ	ő	_	0	32.59	NA		54.81 109.62	0
	2"	ŏ	ŏ	-	ō	52.16	NA		175.39	0
37	3"	D	Ö	_	ő	104.29	NA		350.79	Ö
38	4"	0	0	-	ō	162.97	NA		548.10	Ö
39	<del></del>									
	Gallonage		0	-	0	5.02		0	3.80	0
41										
42	T-4-1 \$ 4.061   F 9			_		_			_	
	Total Multi- Family  Average Bill	0	0	_	Ö	_		0	_	0
45	Average bill				-					•
	Fire Protection									
	2"	0	NA	_	0	4.35	NA		9.85	0
	3"	ŏ	NA.		0	8.69	NA		19.70	0
49	4"	ō	NA		ő	13.58	NA		30.78	0
	6 <b>"</b>	0	NA	-	Ö	27,17	NA		61.56	ŏ
	8*	0	NA	-	0	43.45	NA		98.49	ō
	10"	0	NA	-	0	62.49	NA		141.59	0
53 54										
55										
-	Total Fire Protection	0	NA NA	_		_	NIA .		_	
	Average Bill		140	_	<u> </u>	_	NA		-	
58					-					•
59	Subtotal			-	17,051				-	35,590
60 I	Unbilled Revenues									55,550
	Guaranteed Revenues				-					
	Misc. Service Charge				105				_	350_
63	Total Revenue				17,156				_	35,940
	Booked Revenue				17,330				_	
65 I	Difference			_	(174)	-1.0%				

# Revenue Schedule at Present and Proposed Rates

# Florida Public Service Commission E-2w

Jungie Den

Docket No. 080121-WS

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

2 of 4 Page:

Schedule:

G Prettyman Preparer:

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.

		(2)	(3)		(4)	(5)
Line	(1)	(∠) Number	Consum	otion	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000		Rates	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	52.16 104.29	0
7	3"	0		Ö	162.97	ŏ
8	4"	<u>U</u>		<u> </u>	102.37	
9 10	Gallonage Block 1			704	5.02	3,536
11	Block 2			42	5.02	211
12	Block 3			1	5.02	4
13	Total Residential	443		747	•	6,634
14	Average Bill				-	14.98
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		19	521.52 5.02	95
25	Gallonage			19	5.02	33
26 27						
28	Total Commercial	8		19	•	147
29	Average Bill				,	18.43
30	/tvorago Dill					
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				_	5.00	•
40	Gallonage			0	5.02	0
41						
42				_	•	0
43	Total Multi- Family	0		0	•	
44 45	Average Bill					•
45 46	Fire Protection					
47		0	NA		4.35	0
48	2"	ō	NA		8.69	0
49	3"	0	NA		13.58	0
50	4"	0	NA		27.17	0
51	6"	0			43.45	0
52	8"	0	NA		62.49	0
53						
54						
55			818		-	
56	Total Fire Protection	0	NA		-	
57 59	Average Bill					•
58 59	Subtota	1				6,782
33	2021014	-				

# Florida Public Service Commission

E-2w

Schedule:

Jungle Den Docket No. 080121-WS Page: 3 of 4 Schedule Period: 5/1/07 - 8/31/07 (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

Close Adeles	Number	(3) Consumption	(4) Period 1	(5) Revenue at	(6)	(7)	(8) Davie d 0
Class/Meter:	Size Bills	_in 1,000 gal.	Rates	Per 1 Rates	Period 2 Rates	Period 2 Billed Rev.	Period 2
Residential		1,000 gas.	Tietos	1 of 1 hades	nates	Billed Hev.	Refunds
5/8" X 3/4"	430	439	6.51	2,799	8.59	3,694	894
3/4"	0	0	9.77	0	12.90	0,034	0
1"	ō	õ	16.31	ő	21.54	0	0
1-1/2"	Ō	Ö	32.59	ő	43.04	ő	0
2"	ŏ	ŏ	52.16	ő	68.87	0	0
3"	0	Ö	104.29	ŏ	137.71	Ö	0
4"	ő	Ö	162.97	ő	215.19	ő	0
Gallonage	*		102.07		213.13		
Block 1		427	5.02	2,142	6.63	2,828	687
Block 2		12	5.02	61	6.63	2,020 81	20
Block 3			5.02	1	6.63	1	
Total Residential	430	439	3.02	5,003	0.03	6,604	1 601
Average Bill			•	11.63	-	15.36	1,601
g. 2				11.03		13,36	
Commercial							
√8" X 3/4"	8	14	6.51	52	8.59	69	17
3/4"	ő	0	9.77	0	12.90	0	0
, <del>-</del>	ŏ	ő	16.31	0	21.54	0	0
i-1/2"	0	Ö	32,59	0	43.04	0	
2"	0	o	52,39 52,16	0	43.04 68.87	0	0
- 5"	ŏ	ő	104.29	0	137.71	0	0
į <b>-</b>	ő	ő	162.97	Ö	215.19	0	0
, 3"	ő	ŏ	521.52	0	688.62	0	
Gallonage	<u>-</u> -	14	5.02	69	6.63	91	0 22
sunor rago		14	3.02	03	0.03	91	22
otal Commercial	8	14	•	121	-	160	39
Average Bill			-	15.11	-	19.94	
wordge Diii				70.71		13.34	
fulti-Family							
78" X 3/4"	0	o	6.51	0	8.59	o	0
10 X 0/4 1/4"	ő	ő	9.77	o	12.90	0	0
*	Ö	Ö	16.31	0	21.54	o	0
-1/2"	0	0	32.59	0	43.04	0	0
	ő	Ö	52.16	ő	68.87	ő	0
**	ŏ	ő	104.29	ő	137.71	ő	0
	Ö	Ö	162.97	Ö	215.19	ő	0
	Ū	٠.	102.01	······································	210.10	<u></u>	<u></u>
Gallonage		0	5.02	0	6.63	0	0
		J	J.UL	v	V.00	J	U
otal Multi- Family		0	•	0	-	0	0
verage Bill			-	<del>_</del>	-		
						=	
ire Protection							
" re riotection	0	NA	4.35	0	5.74	0	0
	0	NA NA	8.69	0	5.74 11.48	0	0
PF	0	NA NA	13.58	0	17.93	0	0
	0	NA NA	27.17	0	35.87	0	0
<b></b>	0	NA NA	43.45	0	57.37	0	0
	0	NA NA	43.45 62.49	0	82.51	0	0
	U	וארו	UZ.47	U	02.31	U	υ
otal Fire Protecti	on 0	NA NA	-	0	-		
verage Bill	, <u> </u>	IVA	-		-		0
veraum mil				-		-	
· · · · · · · · · · · · · · · · · · ·							

# Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

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

Schedule: E-2w Page: Preparer: 4 of 4 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.

		(0)	(2)	(4)	(5)
1 3	(1)	(2) Number	(3) Consumptio		Period 3
Line No.	Class/Meter Size	Bills	in 1,000 ga	l. Rates	Revenue
	Residential				
	5/8" X 3/4"	435	432	6.51	2,832
	3/4"	0	(	9.77	0
	1"	0	(	16.31	0
	1-1/2"	0	(	32.59	0
	2"	0	(	52.16	0
	3"	0	{	104.29	0
8	4"	0		162.97	0
9	Gallonage				
10	Block 1		42		2,109
11	Block 2		1		54
12	Block 3			<u>1</u> 5.02	6
13	Total Residential	<u>435</u>	43	<u>2</u> .	5,000
14	Average Bill				11.50
15					
16	Commerical				
17	5/8" X 3/4"	8	1		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		<sup></sup> 1	9 5.02	93
26					
27					
28	Total Commercial	8	1	9_	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	
37	3"	0		0 104.29	
38	4"	0		0 <u>162.97</u>	<u> </u>
39					
40	Gallonage			0 5.02	0
41					
42					
43	Total Multi- Family	0		0_	0
44	Average Bill				-
45					
46	Fire Protection	_		4.5-	^
47	1"	0		4.35	
	2"	0		8.69	
49	3"	0		13.58	
50	4"	0		27.17	_
51	6 <sup>m</sup>	0		43.45 62.49	
52	8"	0	NA NA	0∠.49	
53					
54 55					
55 50	Tatal Fine Protection		NA NA	_	- 0
56 57	Total Fire Protection	0	INA	<del></del>	
57 58	Average Bill				
59	Subtot	al			5,146
39	Subto				5,1.10

## Florida Public Service Commission

Jungle Den

Schedule: E-2s Page: 1 of 4
Preparer: G Prettyman Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [ ] or Sewer [ X ]

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

	745	/63				<del></del>			
Line	(1)	(2) Number	(3) Usage	(4) Effctv, Test	(5) Test Year	(6)	(7) Proposed	(8)	(9) Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.		Revenue	to Filing	_ Usage	Rate	Proposed
1	Residential							7,1415	. 100000
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 7	2" 3"	0	0	-	0	12.35		45.26	0
8	<b>4</b> *	0	0	-	0	12.35		45.26	0
9	Gallonage cap (gallons)		6,000			12.35	6,000	<u>45.2</u> 6	0
10	Capped Usage	_	1,833	9.57	17,537	9.57	2,610	8.73	22,783
11	Usage Above Cap	-	809	-10.	17,007	0.07	32	0.70	22,,00
12				_		_			
13	Total Residential	1,596	2,641		37,248		2,641		95,018
14	Average Bill				23.34	•			59.53
15									
16	Commercial								- 40
17	5/8" X 3/4"	12	51	12.35	148	12.35		45.26	543
18 19	3/ <b>4</b> *	0	0	-	0	18.51 30.83		67.89 113.14	0
20	1-1/2"	0	0	-	0	61.67		226.29	0
21	2'	ő	0	_	Ö	98.68		362.06	Ö
22	3"	Ö	ō	_	ŏ	197.36		724.12	0
23	4*	0	0	-	Ö	308.35		1,131.44	0
24									
25	Gallonage	-	51	11.49	584	11.49	51	10.48	532
26									
27									1 5 7 2
28	Total Commercial	12	51		732		51		1,076
29 30	Average Bill				<i>60.99</i>				89.63
31	Multi-Family								
32	5/8" X 3/4"	0	0	_	0	12.35		45.26	0
33	3/4"	ō	ō	_	ŏ	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 39	4"	0_	0	<del></del>	0	308,35		1,131.44	0
40	Gallonage	_	0		0	11.49	0	10.48	0
41	Cantriage	-	·	_	v	11.73	U	10.40	Ü
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	Cmrl. Wastewater Only	0	0	30.85	0	30.85		701.21	0
49 50		0	NA NA	-	0	•		-	-
50 51	Reuse Total Flat Rate - Other	ο.	NA 0	- ~	370			-	1,352
52	Total Flat Hate - Other	-		-	370	•		,	1,002
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%			

## Florida Public Service Commission

Schedule: E-2s

2 of 4 Preparer: G Prettyman

Page:

Jungle Den Docket No. 080121-WS

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

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.

	(1)	(2)	(3)	(4)	(5)
Line	(1)	Number	Usage	Period I	Period 1
No.	Class/Meter Size	Bills	in 1,0 <u>00 gal.</u>	Rates	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 12.35	0
5	1-1/2" 2"	0	0	12.35	0
6 7	3"	0	0	12.35	ő
8	4"	ő	ő	12.35	ŏ
9	- Gallonage 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	Commercial				
16 17	5/8" X 3/4"	4	19	12.35	49
18	3/4"	0	ű	18.51	ō
19	1*	ŏ	ō	30.83	ŏ
20	1-1/2"	0	0	61.67	Ó
21	2"	0	0	98.68	0
22	3*	0	0	197.36	0
23	<b>4</b> "	0	0	308.35	
24					-1-
25	Gallonage		19	11.49	218
26 27					
21 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	o
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 37	2" 3"	0	0	98.68 197.36	0
38	3 4"	0	0	308.35	0
39	4		<u></u>	000.00	<u>v</u>
40	Gallonage	-	0	11.49	0
41	<b>~</b>				
42				_	
43	Total Multi-Family	0	0	_	0
44	Average Bill				<del></del>
45	<b></b>				
46	Flat Rate		_	00.05	450
47	Res. Wastewater Only	4	0	30.85	123
48 49	Cmrl. Wastewater Only Sprinkler Heads	0	NA U	30.85	0 0
50	Reuse	0	NA NA	-	0
51	Total Flat Rate - Other	•	0	-	123
52				-	
53					
54	Subtotal				13,896

## Florida Public Service Commission

Jungle Den

Docket No. 080121-WS Schedule Period: 5/1/07 - 8/31/07 (Interim)

Water [ ] or Sewer [ X ]

Schedule: E-2s 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.

12	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.		Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period 2
1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
2	5/8" X 3/4"	508	441	12.35	6.074	17 11		
3	3/4"	308	447 D	12.35	6,274	17 44	-,0-4	2,586
4	1*	0	0	12.35	0	17.44	-	0
5	1-1/2"	0	0	12.35	0	17.44	0	0
6	2"	ō	o	12.35	0	17.44	-	0
7	3*	ŏ	Ö	12.35	0	17.44	0	0
8	4*	0	ő	12.35	0	17.44 17.44	0	0
9	Gallonage cap	<u>~</u>	6.000	12.35		17.44	0	0
10	Capped Usage		434	9.57	4,156	13.51	E 007	4 -44
11	Usage Above Cap		7	9.57	4,130	13.51	5,867	1,711
12	9							
13	Total Residential	508	441		10,430		14,727	4,297
14	Average Bill		<del></del>		20.53		28.99	4,231
15	-						20.00	
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	ő
19	1"	0	0	30.83	Ō	43.54	ő	ő
20	1-1/2"	0	0	61.67	0	87.11	Ŏ	ŏ
21	2*	0	0	98.68	Ō	139.37	ŏ	ä
22	3"	0	Ō	197.36	0	278.75	ō	ō
23	4"	0	0	308.35	0	435.51	ŏ	ō
24							•	-
25	Gallonage		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	D	0
33	3/4"	0	0	18.51	0	26.14	0	0
34	4"	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	σ	278.75	0	0
38 39	4'	0	0	308.35	0	435.51	Q	0
40	Gallen-me		_	44.45	_			
41	Gallonage	-	0	11.49	0	16.23	0	0
42								
	Total Multi-Family	0	0			-		
44	Average Bill	<u>v</u> _			0	-	0	0
45	viago um				-		-	
	Flat Rate							
	Res. Wastewater Only	4	O.	30.85	123	43.57	174	24
	Cmrl. Wastewater Only	ō	0	00.00	123	4J.5/	0	51
	Sprinkler Heads	ŏ	NA		0	0.00	0	0
-	Reuse	ő	NA	-	0	0.00	0	0
51	Total Flat Rate - Other	-	0	-	123	0.00_	174	51
52		-	<u>_</u>	•	123	-	1/4	31
53								
54	Subtotal			•	10,760	-	15,193	4,433
				•		•		

# Florida Public Service Commission

Schedule: E-2s

Jungle Den

Page: 4 of 4
Preparer: G Prettyman Docket No. 080121-WS Schedule Period: 9/1/07 - 12/31/07 (post-interim)

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

	(1)	(2)	(3)	on c	(4) Period 3	(5) Period 3
Line			Consumpti in 1,000 ga		Rates	Revenue
No.	Class/Meter Size	Bills	in 1,000 ga	aı.	nales	110401100
1	Residential	E60	1,43	36	12.35	7,015
2	5/8" X 3/4"	568	1,44	0	12.35	0
3	3/4*	0		0	12.35	0
4	1"	0		-	12.35	0
5	1-1/2"	0		0		0
6	2"	0		0	12.35	
7	3"	0		0	12.35	0
8	4"	0		0	12.35	0
9	Gallonage cap			900		
10	Capped Usage			58	9.57	6,298
11	Usage Above Cap		7	78		
12					_	
13	Total Residential	568	1,4	36	_	13,313
14	Average Bill				_	23.44
	Average Din					
15	Commoriaci					
16	Commerical	4		18	12.35	49
17	5/8" X 3/4"	0		0	18.51	0
18		-		Ö	30.83	ō
19	1"	0		-		Ö
20	1-1/2"	0		0	61.67	0
21	2"	0		0	98.68	
22	3*	0		0	197.36	0
23	4"	0		0	308.35	0
24						
25				18	11.49	208
26						
27						
28		4		18		257
					•	64.34
29	•					
30						
31		c		0	12.35	0
32				0	18.51	ō
33				-	30.83	ō
34	l 1"	(		0		Ö
35	5 1-1/2"	(		0	61.67	0
36	3 2"	(		0	98.68	
37	7 3"	(	)	0	197.36	0
38			)	0	308,35	0
39						
40		_		0	11.49	C
4						
4.						
4:			0	0		(
			-			
44						
4						
4			4	0	30.85	123
4			4		30.05	12.
4			0	0		,
4	9 Sprinkler Heads		o NA		-	· · · · · · · · · · · · · · · · · · ·
5			0 NA		-	12
5	1 Total Flat Rate - Other					123
	2					
_	3					
_	4 Subto	tal				13,69

# **Customer Monthly Billing Schedule**

# Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-3 1 of 1

Page: Preparer:

S Szczygiel

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

WAT	ΓFR

WALE								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	111	3	0	0	•		
'n			- I	Û	Ū	0	Ü	114
_	Feb-07	111	3	U	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	Ô	114
6	Jun-07	111	3	0	0	Ō	Ö	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	Ō	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	Ō	113
13	Total Water	1,324	36	0	0	0	0	1,360

# **SEWER**

OLITE	<u> </u>							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
14	Jan-07	136	-1	0	0	0	0	107
15	Feb-07	136	1	0	0	0		137
			1	U	U	U	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	<b>Jul-07</b>	135	1	0	0	0	0	136
21	Aug-07	134	1	0	0	0	Ō	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

42 General

Historical Test Year Ending December 31, 2007

Schedule: E-4

Page: Preparer:

1 of 2 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.

WATE	R					
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Proposed	Proposed
No.	Type Charge	_	Bus, Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1 2	Initial Connection		15.00	-	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
4 5 6	Violation Reconnect		15.00	-	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		-		5.00	
SEWE						
	(1)		_ (2)	(3)	(4)	(5)
Line			Present	Present	Present	Proposed_
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		At Cost	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50.00	75.00
19 20	Late Payment Fees		•		5.00	
21						
22	DEPOSITS (REFUND	ARLE)	Wate	er	Sew	er
23	Class	Meter Size	Present	Proposed	Present	Proposed
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	-	Twox
33	Residential	1,5"	-	Estimated	•	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes		Two x est'd monthly Bill	-	Two x est'd monthly Bill
07	Comoral	5/8 X 3/4"	-	monuny on	-	
37	General General	5/8 A 3/4 1"	_		_	
38		1.5"	-		-	
39	General General	1.5 2"	-		-	
40 41	General	2 4"	-		-	
41	General	4	•			

# Miscellaneous Service Charges

# Florida Public Service Commission

	e Den et No. 080121-WS cal Test Year Ending December (	21 2007			Schedule: Page:	E-4 2 of 2		
xplan	nation: Provide a schedule of deri	ol, 2007			Preparer:	J Lihvarcik		
жрас	7.15		(4)					
Line	(1) (2)	) (3)	(4)	(5)	(6)	(7)	(8)	(9)
No.	Description	Annual Pay	Base		Hourly Rate			
1	Field Employee				raic			
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	30,113.38	2,080		14.48	•		
13			Rate			-		
14	P/R Overhead		30.0%		4.34			
	Field/Office Overhead		10.0%		1.45			
	Field Employees Loaded Cost				20.27	_		
17		<del></del>				•		
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 Sala	ary 38,560.50	2,080	,	18.54	•		
25			Rate			•		
26	P/R Overhead		30.0%		5.56			
	Field/Office Overhead		15.0%		2.78			
	Office Employees Loaded Cos	<u> </u>	=	,	26.88			
29		_		,				
30	Calculation of Miscellaneous S	iervice Charges		1 Incombs			7-4-1	n
31	Descrip	otion	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Propos Fee
	Collect Delinquent Account	70011	#110013	Trate	Laboi Cost	Other Cost	C03t	1 66
	(CSR takes average 1 hour to pro	ncess the delinquer	nt account work )					
34	Office	secos a la asimique.	it deceases training					
<b>}~</b>			1		26.88		26.88	25
	- ···		1	26.88	26.88	-	26.88	25.
35		Service Calls in N	•		26.88	•	26.88	25.
35 36	Connections, Premises Visits		ormal Hours	26.88		stomer service		
35 36 37	Connections, Premises Visits / (Technician to respond, evaluate	, fix and complete s	i <b>ormai Hours</b> ervice order take	26.88	1.5 hours. Cu	stomer service		
35 36 37 38	Connections, Premises Visits	, fix and complete s	iormai Hours ervice order take e out work order	26.88 es average when techr	1.5 hours. Cu nician complete	stomer services s work.)	takes aver	
35 36 37 38 39	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w	, fix and complete s	i <b>ormai Hours</b> ervice order take	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40	stomer services s work.)	takes aver	
35 36 37 38 39 40	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field	, fix and complete s	formal Hours ervice order take to out work order 1.5	26.88 es average when techr	1.5 hours. Cu nician complete	stomer service s work.)	takes aver 30.40 20.16	age 45
35 36 37 38 39 40	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field	, fix and complete a ork order, and close	formal Hours ervice order take to out work order 1.5	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	stomer service s work.) - -	takes aver	age 45
35 36 37 38 39 10 11	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field	, fix and complete s ork order, and close Total	iormai Hours ervice order take e out work order 1.5 0.75	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	stomer services s work.) - -	takes aver 30.40 20.16	age 45
35 36 37 38 39 40 41 42 43	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office Connections, Premises Visits /	, fix and complete s ork order, and close Total	iormai Hours ervice order take e out work order 1.5 0.75	26.88 es average when techr 20.27 26.88	1.5 hours. Cu nician complete 30.40 20.16	stomer service s work.) - - -	30.40 20.16 50.56	age 45 <b>50</b> .
35 36 37 38 39 40 41 42 43 44	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office Connections, Premises Visits / = 1.5 X (	, fix and complete s fork order, and close Total Service Calls Afte Connections in Norr	iormai Hours ervice order take e out work order 1.5 0.75 r Hours nal Hours above	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56	stomer services work.)	takes aver 30.40 20.16	age 45 <b>50</b> .
35 36 37 38 39 40 41 42 43 44 45 66	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi	, fix and complete s ork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hour	ormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56	istomer service is work.) - - -	30.40 20.16 50.56	age 45 <b>50</b> .
35 36 37 38 39 40 42 34 45 67	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office Connections, Premises Visits / = 1.5 X (	, fix and complete s ork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hour	ormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56	istomer service is work.) - - -	30.40 20.16 50.56	age 45 50. 75.
35 36 37 38 39 40 41 45 47 8	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection	, fix and complete a fork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hours a	ormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56	istomer service is work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 42 44 45 46 47 89	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection  Reconnect Disconnected Servi	, fix and complete a ork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hours is in Normal Hours	iormai Hours ervice order take e out work order 1.5 0.75 er Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	s work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 41 42 43 44 45 46 47 48 49 49	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection  Reconnect Disconnected Servi (1.5 X Sum of Reconnection and	, fix and complete a ork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hours is in Normal Hours ce After Hours Collection Delinque	iormai Hours ervice order take e out work order 1.5 0.75 er Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	s work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 41 42 33 44 45 66 7 8 9	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection  Reconnect Disconnected Servi	, fix and complete a ork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hours is in Normal Hours ce After Hours Collection Delinque	iormai Hours ervice order take e out work order 1.5 0.75 er Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	s work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 49 49 49 49 49 49 49 49 49 49 49 49	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection  Reconnect Disconnected Servi (1.5 X Sum of Reconnection and calls and dispatches to our FSRs	, fix and complete a ork order, and close Total Service Calls Afte Connections in Norr ce in Normal Hours is in Normal Hours ce After Hours Collection Delinque	iormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	s work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
335 336 337 338 339 440 411 42 43 444 45 46 46 47 48 49 50 50	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection Reconnect Disconnected Servi (1.5 X Sum of Reconnection and calls and dispatches to our FSRs = 1.5 X F	, fix and complete a cork order, and close Total  Service Calls After Connections in Normal Hours in Normal Hours are After Hours Collection Delinque on call.)  Reconnect in Normal g Service Cost	iormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	s work.)	30.40 20.16 50.56 75.85 77.44	age 45 50.0 75.0
335 337 338 339 340 411 42 43 44 44 45 46 46 47 48 49 49 49 40 41 41 41 41 41 41 41 41 41 41 41 41 41	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection Reconnect Disconnected Servi (1.5 X Sum of Reconnection and calls and dispatches to our FSRs = 1.5 X F	, fix and complete a fork order, and close Total  Service Calls After Connections in Norral ce in Normal Hours and Normal Hours and Collection Delinque on call.)  Reconnect in Normal	iormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	ng service rece	30.40 20.16 50.56 75.85 77.44	75.0 75.0
335 337 338 339 340 411 42 43 44 45 45 46 47 48 49 50 60 61 61 62 63 63 64 64 65 66 67 67 68 68 68 68 68 68 68 68 68 68 68 68 68	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X ( Reconnect Disconnected Servi (= Collect Del. Acct + Connection Reconnect Disconnected Servi (1.5 X Sum of Reconnection and calls and dispatches to our FSRs = 1.5 X F Answerin	, fix and complete a cork order, and close Total  Service Calls After Connections in Normal Hours in Normal Hours (ce After Hours Collection Delinque on call.) Reconnect in Normal g Service Cost Total	iormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	ng service rece	30.40 20.16 50.56 75.85 77.44 eives custor 116.17 2.00	75.0 75.0
335 336 337 338 339 440 441 442 443 444 445 446 447 448 449 550 551	Connections, Premises Visits / (Technician to respond, evaluate minutes to handle call, prepare w Field Office  Connections, Premises Visits / = 1.5 X (  Reconnect Disconnected Servi (= Collect Del. Acct + Connection Reconnect Disconnected Servi (1.5 X Sum of Reconnection and calls and dispatches to our FSRs = 1.5 X F	, fix and complete a cork order, and close Total  Service Calls After Connections in Normal Hours in Normal Hours (ce After Hours Collection Delinque on call.) Reconnect in Normal g Service Cost Total	iormai Hours ervice order take e out work order 1.5 0.75  r Hours nal Hours above s above)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	ng service rece	30.40 20.16 50.56 75.85 77.44 eives custor 116.17 2.00	75.0 75.0

# Miscellaneous Service Charge Revenue

## Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-5 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.

·	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	Total
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE		_	_			0	•
1	Jan-07	0	0	0	0	0	0 30
2	Feb-07	30	0	0	0	0	
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
SEWE	ER .						
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	o	Ō	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	Ō	0
33	Annual Events	0	0	O	0	· · · · · · · · · · · · · · · · · · ·	
34		•	_	•	•		
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	ō	0
		<del>-</del>	Ť	•	•	•	_

# **Public Fire Hydrants Schedule**

# Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: J Lihvarcik

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

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

# **Private Fire Protection Service**

# Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: J Lihvarcik

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

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

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	(1)	(2)
No.	<u>Type</u>	Description

None

Tay or F	ranchise	Fee	Sch	edu	le
----------	----------	-----	-----	-----	----

# Florida Public Service Commission

Jungle Den Docket No. 080121-WS Schedule: Page: E-9 1 of 1

Historical Test Year Ending December 31, 2007

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).

	(1)	(2)	(3)	(4) How collected	(5) Type
Line No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATE	ir.				
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.

Lin	(1)	(2)	(3)	(4)
No		Size	Present	Proposed
	Type Charge	Unit	Charges	Charges
1	Service Installation Charge	E (0"		
2	on the modulation on ange	5/8"	143.00	1,000.0
3	(Service Line Size)	3/ <b>4"</b> 1"	143.00	Actual Costs
4	(Santas Ellis Size)		154.00	Actual Costs
5		1 1/2" 2"	202.00	Actual Costs
6			245.00	Actual Costs
7		Over 2"	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		0.01.2	Actual Costs	Actual Costs
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Casta
16			Actual Costs	Actual Costs
17				
18				
19				
20				
21	<b></b>			
22	Plant Capacity Charge	ERC	-	700.00
23		Per Gailon Equivalent	-	2.75
24	<b>14</b> * <b>-</b>	•		2.70
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
EW	FR			
	Service Installation Charge	-411		
28	ostrios motaliation on alge	≃<4" >4"		2,000.00
29		>4		Actual Costs
28				
29		4" unpaved		
30		4" paved	-	
31		6" unpaved	548.00	
32		6" paved	-	
33		o pared	-	
34	Plant Capacity Charge	ERC	1,300.00	4 000 00
35	•	Per Gallon Equivalent	7.59	1,300.00
36			7.59	7.60
7	Main Extension Charge	ERC	480.00	400.00
8	_	Per Foot Equivalent	7.38	480.00
9			7.50	7.38
0				
1				
2				
3				
4				
		123		

**Guaranteed Revenues Received** 

Florida Public Service Commission

Jungle Den

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-11

Page: Preparer: 1 of 1 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.

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

## Class A Utility Cost of Service Study

# Florida Public Service Commission

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

Schedule: E-12 Page: 1 of 1 Preparer: N/A

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

Line	
No.	

Not applicable; no industrial customers.

# **Billing Analysis Schedules**

Florida Public Service Commission

Jungle Den
Docket No. 080121-WS
Historical Test Year Endi

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	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No. Level_	of Bills	Bills	(1) X (2)	<u>Gallons</u>	Bills	[(1)X(6)]+(5)	of Total

See attached Bill Analyses

# Jungle Den ENGINEERING SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>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

Historical Test Year Ending December 31, 2007

## Florida Public Service Commission

Jungle Den Docket No. 080121-WS Schedule: Page: F-1 1 of 1

Page: 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.

		(1)	(2)	(3)	(4)	(5)	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	Unaccounted For Water	Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)- <u>(</u> 3)-(4)	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.

		(1)	(2)	(3)	(4)	(5)	(6)	
Line	Month		Individual Plan	t Flows		Total Plant	Total Purch. Sewage	
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	495	0	0	0	495	0	
2	Feb	473	Ō	0	Ō	473	Ō	
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	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 1 of 1

Page: 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:			0
	The hydraulic rated capacity. If different from that shown on the DEP			
	operating or construction permit, provide an explanation.			
2	Maximum Day:		08/01/07	9,850
	The single day with the highest pumpage rate for the test year. Explain, on a separate page,		00/01/01	0,000
	if fire flow, line-breaks or other unusual occurrences affected the flow this day.			
3	Five-Day Max Year:	Day		
	The five days with the highest pumpage rate from any one month in the test year.	1	08/01/07	9,850
	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected	2	08/02/07	5,000
	the flows on these days.	3	08/03/07	4,810
		4	08/04/07	4,540
		5	08/05/07	4,540
			Average	5,748
4	Average Daily Flow			0
5	Required Fire Flow			0
	The standards will be those as set by the Insurance Service Organization or by a			
	governmental agency ordinance. Provide documents to support this calculation.			

## **Sewer Treatment Plant Data**

Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

F-4 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.		21,000
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.	September	22,000

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Schedule: Page:

dule: F-5 : 1 of 1

Preparer: J Guastella

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

#### WELLS, Permanent

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

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

#### STORAGE

	Average 5			Interim	Interim			Margin	Excess Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	Storage U&U
_	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GP <u>D)</u>	(GPD)	(GPD)	(Gal.)	Calculated	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

Schedule: Page: F-6 1 of 1

Preparer:

J Guastella

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

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

Inflo	w and Infiltration  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
3	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	% of Excess I&I Calculated	% of Excess I&I Used
4	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

<sup>5</sup> 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** 

Florida Public Service Commission

F-7

Water Distribution and Sewer Collection Systems

Schedule:

Jungle Den

Page:

Docket No. 080121-WS Preparer:

1 of 1 J Guastella

Historical Test Year Ending December 31, 2007

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

	(1)	(2)	(3)	(4)	(5)
Line	ERCs	Lots Fronting	U&U as	Interim	Permanent
No.	2012*	Mains	Calculated	U&U Used	U&U <u>Use</u> d
Water		<del></del>			
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.

<sup>\* 2012</sup> 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).

		(3)	(4)	(5)	
.,	Average	Average	<b>-</b> .	•	
Year	Meters	EHCs	Irend	Increase	
		115.0	114.7		
2005	115.0	115.0	114.8		
2006	114.3	114.3	114.8		
2007	115.0	115.0	114.8		
2008			114.8	0.02%	
2009			114.8	0.02%	
2010			114.9	0.02%	
2011			114.9	0.02%	
2012			114.9	0.02%	5 yrs beyond 2007
		X Coefficient(s)	0.025		
2003	134.0	134.0	134.6		
2004	135.6	135.6	135.3		
2005					
2006	136.4	136.4	136.7		
				0.50%	
					5 yrs beyond 2005
	2007 2008 2009 2010 2011 2012	2003 114.5 2004 115.0 2005 115.0 2006 114.3 2007 115.0 2008 2009 2010 2011 2012 2003 134.0 2004 135.6 2005 137.0 2006 136.4 2007 137.0 2008 2009 2010 2011	2003 114.5 114.5 2004 115.0 115.0 2005 115.0 115.0 2006 114.3 114.3 2007 115.0 115.0 2008 2009 2010 2011 2012 X Coefficient(s) 2003 134.0 134.0 2004 135.6 135.6 2005 137.0 137.0 2006 136.4 136.4 2007 137.0 137.0 2008 2009 2010 2011	2003 114.5 114.5 114.7 2004 115.0 115.0 114.7 2005 115.0 115.0 114.8 2006 114.3 114.3 114.8 2007 115.0 115.0 114.8 2008 114.8 2010 114.8 2010 114.9 2011 114.9 2012 X Coefficient(s) 0.025   X Coefficient(s) 0.025   X Coefficient(s) 134.0 134.6 2004 135.6 135.6 135.3 2005 137.0 137.0 136.0 2006 136.4 136.4 136.7 2007 137.0 137.0 137.4 2008 138.1 2009 138.7 2010 139.4 2011	2003

# **Equivalent Residential Connections - Water**

## Florida Public Service Commission

Jungle Den **Docket No. 080121-WS** Historical Test Year Ending December 31, 2007 Schedule: F-9 Page: 1 of 1

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.

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% 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%

137

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

0.39%

# **Equivalent Residential Connections - Sewer**

# Florida Public Service Commission

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

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.

	(1)	(2)	(3) R Custome	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr.
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%
						unh E Voor De			0.460/

# Jungle Den INTERIM RATE SCHEDULES Revision 1

	Revision 1	
SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
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

T Rendell

G-1

1 of 1

Schedule:

Preparer:

Page:

Jungle Den Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] Sewer [X]

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited	1	Present	Unlimited	Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		49.9%	29.5%	SEWER		104.1%	47.7%
1	Residential				Residential			
2	5/8" X 3/4"	6.51	9.76	8.43	All Meter Sizes	12.35	25.20	18.24
3	3/4"	9.77	14,64	12.65	3/4"	-	<del></del>	-
4	1"	16.31	24.45	21.11	1"	-	-	-
5	1-1/2"	32.59	48.85	42.19	1-1/2"	-	-	-
6	2"	52.16	78.18	67.52	2*	-	-	-
7	3"	104,29	156.32	135.01	3"	-	-	-
8	4"	162.97	244.27	210.97	4"	-	-	-
9	6"	325.97	488.59	421.98	6"	-	-	-
10	8"	521.52	781.70	675.12	8"	-	-	-
11	10"	749.69	1,123. <i>7</i> 0	970.49	10"	-	-	-
12	Gallonage, Block 1	5.02	7.52	6.50	Gallonage cap (gallons)	6,000	6,000	6,000
13	Block 2	5.02	7.52	6.50	Gallonage charge	9.57	19.53	14.13
14	Block 3	5.02	7.52	6.50	ļ			
15	General Service				General Service			
16	5/8" X 3/4"	6.51	9.76	8.43	5/8" X 3/4"	12.35	25.20	18.24
17	3/4"	9.77	14.64	12.65	3/4"	18.51	37.77	27.34
18	1"	16.31	24.45	21.11	1"	30.83	62.91	45.53
19	1-1/2"	32.59	48.85	42.19	1-1/2"	51.67	125,85	91.08
20	2"	52.16	78.18	67.52	2*	98.68	201,37	145.74
21	3"	104.29	156.32	135.01	3™	197.36	402,75	291,48
22	4"	162.97	244.27	210.97	4"	308.35	629,25	455.41
23	6"	325.97	488.59	421.98	6"	616.74	1,258.57	910.87
24	8"	521.52	781.70	675,12	8"	986.79	2,013,73	1,457,40
25	10"	749.69	1,123.70	970.49	10"	1,418.50	2,894.71	2,095.00
26	Gallonage charge	5.02	7.52	6.50	Gallonage charge	11.49	23.45	16.97
27	Fire Protection				Flat Rate			
28	2"	4.35	6.52	5.63	Res. Wastewater Only	30.85	62.96	45.56
29	3"	8.69	13.03	11.25	Cmrl. Wastewater Only	30.85	62.96	45.56
30	4"	13.58	20.35	17,58	Sprinkler Heads	-	-	
31	6"	27,17	40.72	35.17	Reuse	_		_
32	8"	43.45	65.13	56.25	· · · · ·			_
	10"	62.49	93.67	80.89	1			
	· <del>-</del>			30.50				

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

Page: Preparer:

R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)
	, ,	Adjusted	Adjustments	Adjustments	Interim	
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base_	Schedule(s)
WAT	ER			<del></del>		
1	Utility Plant in Service	33,665	0	0	33,665	A-5
2	Utility Land & Land Rights	260		Û	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)	Q	0	(10,704)	A-12
6	Accumulated Amortization of CIAC	7,188	٥	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	
SEW	/ER					
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 [X] Projected [ ] Water [X] Sewer [X]

Schedule:

G-3

Page: Preparer: 1 of 1

R Griffin

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

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FO	R INTERIM RATE PL	JRPOSES
2			
3	Utility Plant in Service	0	(15,997)
4	For Water details see schedules A-5, F-5, and F-7	<del></del> _	
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	<del></del>	
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: Page:

G-4 1 of 1

Preparer:

S Szczygiel

•	(1)	(2)	(3) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9) FWS Consol.	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	Interim	Standalone	Unlimited	Supporting
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Vate	er .	•								_
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	<u>105</u>	-		E-2w
3	OPERATING REVENUES	17,156	Ö	0	17,156	25,907	43,063			
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	34,792	(4,854)	0	29,938	10,944	40,882			
10	NET OPERATING INCOME	(17,636)	4,854	0	(12,782)	14,963	2,181	_		
11	RATE BASE	28,827			28,827		28,827	•		<b>A-1</b>
12	RATE OF RETURN	-61.18%			-44.34%		7.57%	•		
Sew	er									
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	38,350	0	0	38,350	76,741	115,091			
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)_	<u>27,</u> 834	10,978	_		C-1
21	OPERATING EXPENSES	52,342	6,984		59,326	32,419	91,745			
22	NET OPERATING INCOME	(13,993)	(6,984)	0	(20,977)	44,322	23,345	-		
23	RATE BASE	312,344			312,344		312,344	= =		A-2
24	RATE OF RETURN	-4.48%			-6.72%		7.47%	<b>=</b> ,		

# 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

1 ! :	(1)	(2)	(3)
Line No.		Interim	Interim
NO.	Description LISED & LISEEU AD III OTAGENT TO COST	Water	Sewer
	USED & USEFUL ADJUSTMENT TO 2005 T	EST YEAR	
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, a	nd F-7	
3	For Sewer details see schedules B-14, F-6, a	nd F-7	
4			
5	Property Taxes for Interim Rate purposes	(4,854)	6,984
6	For details see schedule B-15		
	HTU ITY ODD INOTED BEVENUE DECLEDE	MENT AD HIGT ACTION	
	UTILITY PROJECTED REVENUE REQUIRE	MENT ADJUSTMENTS	i
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		<del></del>	
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 20	Rate Year Revenue at Proposed Rates	43,063	115,091
21	Loss Operating European Refere to the T	(00.00=)	<b>(5.</b> 5 5 1)
22	Less Operating Expenses Before Income Taxes Less Interest Expense	(39,867)	(80,767)
23	Taxable Income	(564)	(5,864)
24	Income Tax at Composite Rate of 38.58%	2,633 1,016	28,459
25	Less Income Tax at Present Rates	8,381	10,978 16,856
26		0,001	10,030
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

Page:

1 of 1

Preparer:

S Anzaldo

	(1)	(2)	(3)	(4)	(5) Weighted	(6)	(7)
Line		Reconciled To Requested		Cost	Cost	01	Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	28,827	100.00%	-	7.57%	2,181	
SEW	/ER						
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	0-2
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%	5.00%	0.01%	28	D-2
13	Accumulated Deferred Income Taxes	8,468	2.71%	0.00%	0.00%	0	D-2
14	Total	312,344	100.00%	<u>-</u>	7.47%	23,345	

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