

**Ocala Oaks
Water**

Docket No. 080121-WS

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

Marion 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 _____
- ECR** _____
- GGL 1 _____
- OPC _____
- POA _____
- PDR _____
- SCA _____
- SEC _____
- GTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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**Ocala Oaks
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE 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	A-5	11
Sewer Plant in Service By Primary Account	A-6	14
Non-Used & Useful Plant - Summary	A-7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	A-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

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	2,466,998	102,079	2,569,077	28,166	2,597,244	A-5
2 Utility Land & Land Rights	109,802	0	109,802	0	109,802	A-5
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(943,229)	(11,704)	(954,933)	(97)	(955,030)	A-9
6 Less: CIAC	(845,607)	0	(845,607)	0	(845,607)	A-12
7 Accumulated Amortization of CIAC	479,486	6,157	485,642	0	485,642	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	123,302	123,302	74,419	197,721	A-17, A-3
12 Total Rate Base	<u>1,267,450</u>	<u>219,834</u>	<u>1,487,284</u>	<u>102,488</u>	<u>1,589,772</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

Explanation: Provide the calculation of the average Sewer rate base for the test year, showing all adjustments.

All non-used and useful items should be reported as Plant Held For Future Use.

(1) Line No. Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	0	0	0	0	0	A-6
2 Utility Land & Land Rights	0	0	0	0	0	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	0	0	0	0	0	A-10
6 Less: CIAC	0	0	0	0	0	A-12
7 Accumulated Amortization of CIAC	0	0	0	0	0	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	0	0	0	0	A-17, A-3
12 Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	91,454	NA	
3	Allocation of Corp Structures & Improvements	10,625	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>102,079</u>	<u>-</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	28,166	NA	
10	Meter replacement cost	-	NA	
11	(Less) Retirement of existing meters	-	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>28,166</u>	<u>-</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	NA	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	12,517	NA	
30	Allocation of Corp Structures & Improvements	1,091	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	(1,905)	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>11,704</u>	<u>-</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	97	NA	
38	Meter Replacements			
39	Retirement of existing meters	-	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	-	NA	
41	Salvage	-	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>97</u>	<u>-</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			
2	PSC Audit Adjustments	-	NA	A-12
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	-	NA	
11	PSC Depr Rate Correction	6,157	NA	
12	Total 2007 Adjustments	6,157	-	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	123,302	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	74,419	-	

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

Florida Public Service Commission

Ocala Oaks

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)
Line No.	Description	Year End Balance
The balances for this system begin with the date that rate base was last established by PSC		
1	12/31/95 Balance	NA
	1996	
2	Additions	NA
3	Retirements	NA
4	Adjustments	NA
5	12/31/96 Balance	NA
	1997	
6	Additions	NA
7	Retirements	NA
8	Adjustments	NA
9	12/31/97 Balance	1,246,948
	1998	
10	Additions	11,939
11	Retirements	(3,257)
12	Adjustments	0
13	12/31/98 Balance	1,255,630
	1999	
14	Additions	258,196
15	Retirements	0
16	Adjustments	0
17	12/31/99 Balance	1,513,826
	2000	
18	Additions	16,084
19	Retirements	0
20	Adjustments	0
21	12/31/00 Balance	1,529,910
	2001	
22	Additions	55,548
23	Retirements	0
24	Adjustments	223,203
25	12/31/01 Balance	1,808,661

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

Florida Public Service Commission

Ocala Oaks

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)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
26 Additions	131,884	NA
27 Retirements	2,240	NA
28 Adjustments	0	NA
29 12/31/02 Balance	<u>1,942,785</u>	<u>NA</u>
2003		
30 Additions	93,192	NA
31 Retirements	(222,923)	NA
32 Adjustments	0	NA
33 12/31/03 Balance	<u>1,813,054</u>	<u>NA</u>
2004		
34 Additions	595,888	NA
35 Retirements	0	NA
36 Adjustments	0	NA
37 12/31/04 Balance	<u>2,408,942</u>	<u>NA</u>
2005		
38 Additions	210,895	NA
39 Retirements	(18,858)	NA
40 Adjustments	0	NA
41 12/31/05 Balance	<u>2,600,979</u>	<u>NA</u>
2006		
42 Additions	122,405	NA
43 Retirements	(164,600)	NA
44 Adjustments	0	NA
45 12/31/06 Balance	<u>2,558,784</u>	<u>NA</u>
2007		
46 Additions	499,756	NA
47 Retirements	(152,907)	NA
48 Adjustments	0	NA
49 Allocations	119,161	NA
50 12/31/07 Balance	<u>3,024,794</u>	<u>NA</u>

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Ocala Oaks

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Balance	Amount	Non-Used %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	52,418	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	69,596	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	99,934	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	3,076	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	217,829	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	102,181	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	243	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	13,000	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	65,408	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	883	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	33,390	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	1,390	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	3,430	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	6,315	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	248,268	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	845,427	0.00%	0	0	0.00%	0
28	333.4	Services	59,771	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	159,628	0.00%	0	0	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	1,122	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	44,384	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	83,563	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	34,347	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	91,454	0.00%	0	28,166	0.00%	0
38	341.5	Transportation Equipment	360,682	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	8,832	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	7,435	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	17,568	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	43,089	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	4,215	0.00%	0	0	0.00%	0
46		TOTAL	<u>2,678,879</u>		<u>0</u>	<u>28,166</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 3

Preparer: 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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
7	304.2	Structures & Improvements	78,224	73,629	73,629	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	69,596
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	101,515	101,515	101,515	99,459	99,459	99,459	99,459	99,459	99,459	99,459	99,459	99,459	99,459	99,934
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076
13	310.2	Power Generation Equipment	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829
14	311.2	Pumping Equipment	102,892	103,038	103,038	96,451	96,451	96,451	104,420	104,420	104,420	104,420	104,420	103,967	103,967	102,181
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	1,581	1,581	243
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
18	304.3	Structures & Improvements	55,457	64,054	64,054	66,303	66,303	66,303	66,303	66,303	66,303	66,303	66,303	68,155	68,155	65,408
19	311.3	Pumping Equipment	883	883	883	883	883	883	883	883	883	883	883	883	883	883
20	320.3	Water Treatment Equipment	34,067	34,067	34,067	34,067	34,067	34,151	34,151	32,185	32,185	32,185	32,185	33,348	33,348	33,390
21	339.3	Other Plant & Misc. Equipment	0	0	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,390
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,711	3,711	3,430
25	311.4	Pumping Equipment	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315
26	330.4	Distr. Reservoirs & Standpipes	267,521	267,521	267,521	231,657	231,657	245,201	245,201	245,201	245,201	245,201	245,201	245,201	245,201	248,268
27	331.4	Transm. & Distribution Mains	867,007	859,346	859,346	837,877	837,877	837,877	837,877	838,511	838,511	838,511	838,511	849,648	849,648	845,427
28	333.4	Services	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771
29	334.4	Meters & Meter Installations	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	483,088	483,088	159,628
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
33		GENERAL PLANT														
34	303.5	Land & Land Rights	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
35	304.5	Structures & Improvements	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938	72,938
36	340.5	Office Furniture & Equipment	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435
43	346.5	Communication Equipment	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568
44	347.5	Miscellaneous Equipment	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089
45	348.5	Other Tangible Plant	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215
46		TOTAL	2,558,784	2,555,270	2,556,912	2,487,485	2,487,485	2,501,113	2,509,081	2,507,750	2,507,750	2,507,750	2,507,750	2,905,633	2,905,633	2,576,800
47		Subtotal Land & Land Rights	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802	109,802

Test Year Average Balance by Primary Account

Florida Public Service Commission

Schedule: A-5

Page: 3 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 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	Acct	Prior Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	12/2006	Account Name														

1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418	52,418
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	78,224	73,629	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	67,927	69,596
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515	101,515
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076
13	310.2 Power Generation Equipment	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829	217,829
14	311.2 Pumping Equipment	102,892	103,038	96,451	96,451	96,451	96,451	96,451	96,451	96,451	96,451	96,451	96,451	96,451	96,451	96,451	102,181
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	243
16	WATER TREATMENT PLANT	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
17	304.3 Land & Land Rights	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054	64,054
18	304.3 Structures & Improvements	883	883	883	883	883	883	883	883	883	883	883	883	883	883	883	883
19	311.3 Pumping Equipment	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067
20	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Misc. Equipment	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,390
22	TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379
24	304.4 Structures & Improvements	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315
25	311.4 Pumping Equipment	267,521	267,521	231,657	231,657	231,657	231,657	231,657	231,657	231,657	231,657	231,657	231,657	231,657	231,657	231,657	248,268
26	331.4 Distr. Reservoirs & Standpipes	867,007	859,346	837,877	837,877	837,877	837,877	837,877	837,877	837,877	837,877	837,877	837,877	837,877	837,877	837,877	849,427
27	331.4 Transm. & Distribution Mains	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771	59,771
28	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Meters & Meter Installations	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	100,817	159,628
30	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	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
33	GENERAL PLANT	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384
34	303.5 Land & Land Rights	83,216	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,425	83,563
35	304.5 Structures & Improvements	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347	34,347
36	340.5 Office Furniture & Equipment	72,243	82,340	83,302	85,712	87,564	90,504	92,452	98,440	102,157	103,058	107,135	108,423	108,423	108,423	108,423	91,454
37	340.5 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5 Transportation Equipment	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682	360,682
39	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832	8,832
41	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5 Power Operated Equipment	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435
43	346.5 Communication Equipment	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568	17,568
44	347.5 Miscellaneous Equipment	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089	43,089
45	348.5 Other Tangible Plant	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215
46	TOTAL	2,641,306	2,641,326	2,641,274	2,599,814	2,610,323	2,610,940	2,616,928	2,620,645	2,621,546	3,023,505	3,024,794	2,678,879	109,802	109,802	109,802	109,802
47	Subtotal Land & Land Rights	2,641,306	2,641,326	2,641,274	2,599,814	2,610,323	2,610,940	2,616,928	2,620,645	2,621,546	3,023,505	3,024,794	2,678,879	109,802	109,802	109,802	109,802

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Schedule: A-6

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				%	Balance		%	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	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	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Ocala Oaks

Page: 2 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Walls	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-6

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Ocala Oaks
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Schedule: A-7
 Page: 1 of 1
 Preparer: J Guastella

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

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

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

Florida Public Service Commission

Ocala Oaks

Schedule: A-8

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance		NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	403,821	NA
	1998		
10	Additions	47,308	NA
11	Retirements	(2,365)	NA
12	Adjustments	0	NA
13	12/31/98 Balance	448,764	NA
	1999		
14	Additions	49,212	NA
15	Retirements	0	NA
16	Adjustments	0	NA
17	12/31/99 Balance	497,976	NA
	2000		
18	Additions	53,255	NA
19	Retirements	0	NA
20	Adjustments	0	NA
21	12/31/00 Balance	551,231	NA
	2001		
22	Additions	105,043	NA
23	Retirements	0	NA
24	Adjustments	0	NA
25	12/31/01 Balance	656,274	NA

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

Florida Public Service Commission

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

Schedule: A-8
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	64,449	NA
27	Retirements	(2,240)	NA
28	Adjustments	0	NA
29	12/31/02 Balance	<u>718,483</u>	<u>NA</u>
	2003		
30	Additions	65,883	NA
31	Retirements	(19,506)	NA
32	Adjustments	0	NA
33	12/31/03 Balance	<u>764,860</u>	<u>NA</u>
	2004		
34	Additions	83,172	NA
35	Retirements	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	<u>848,032</u>	<u>NA</u>
	2005		
38	Additions	125,466	NA
39	Retirements	(18,858)	NA
40	Adjustments	0	NA
41	12/31/05 Balance	<u>954,640</u>	<u>NA</u>
	2006		
42	Additions	142,412	NA
43	Retirements	(164,600)	NA
44	Adjustments	34,809	NA
45	12/31/06 Balance	<u>967,261</u>	<u>NA</u>
	2007		
46	Additions	136,355	NA
47	Retirements	(152,907)	NA
48	Adjustments	(3,598)	NA
49	Allocations	21,947	NA
50	12/31/07 Balance	<u>969,057</u>	<u>NA</u>

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	16,208	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	71,631	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	746	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	56,397	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	55,194	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	2	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	(2,233)	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	205	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	32,426	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	39	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	180	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	712	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	44,758	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	393,826	0.00%	0	0	0.00%	0
28	333.4	Services	9,180	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	32,297	0.00%	0	0	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	681	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	36,370	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	34,885	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	12,517	0.00%	0	97	0.00%	0
38	341.5	Transportation Equipment	139,933	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	3,931	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	1,595	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	4,778	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	6,706	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	1,971	0.00%	0	0	0.00%	0
46		TOTAL	954,933		0	97		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffith/Guastella

Test Year Average Balance
 Ocala Oaks
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

Line No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	23,676	19,285	19,490	13,977	14,165	14,354	14,542	14,731	14,919	15,108	15,296	15,485	15,673	16,208
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Inakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	71,546	71,848	72,150	70,390	70,686	70,982	71,278	71,574	71,870	72,165	72,461	72,757	73,053	71,751
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	702	710	718	726	734	742	750	758	766	774	782	791	799	750
13	310.2 Power Generation Equipment	50,951	51,960	52,969	53,979	54,988	55,997	57,007	58,016	59,025	60,034	61,044	62,053	63,062	57,007
14	311.2 Pumping Equipment	60,610	61,087	61,564	62,041	62,518	63,000	63,482	63,964	64,446	64,928	65,410	65,892	66,374	55,477
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,765	(3,501)	(3,323)	(3,139)	(2,955)	(2,771)	(2,587)	(2,403)	(2,219)	(2,035)	(1,851)	(1,667)	(1,473)	(2,166)
19	311.3 Pumping Equipment	187	191	195	199	203	207	211	215	220	224	228	232	236	207
20	320.3 Water Treatment Equipment	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	34,067	31,764
21	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	127	155	167	183	193	193	183	174	165	155	141	121	103	183
25	311.4 Pumping Equipment	555	581	607	633	660	686	712	739	765	791	818	844	870	712
26	330.4 Dist. Reservoirs & Standpipes	76,893	77,569	78,244	42,551	31,005	31,624	32,244	32,863	33,482	34,101	34,720	35,339	35,958	44,969
27	331.4 Transm. & Distribution Mains	408,309	402,531	404,414	384,782	388,454	390,291	391,807	393,645	395,482	397,320	399,158	397,332	397,332	395,112
28	333.4 Services	8,433	8,564	8,695	8,826	8,957	9,088	9,219	9,350	9,481	9,612	9,743	9,874	10,005	9,219
29	334.4 Meters & Meter Installations	34,940	35,407	35,874	36,342	36,809	37,276	37,743	38,210	38,677	39,144	39,611	40,078	40,545	32,620
30	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	659	662	666	670	674	677	681	685	689	692	696	700	704	681
33	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5 Structures & Improvements	34,367	34,569	34,772	34,974	35,177	35,379	35,581	35,784	35,986	36,189	36,391	36,593	36,796	35,581
36	340.5 Office Furniture & Equipment	33,740	34,000	34,260	34,520	34,780	35,040	35,300	35,560	35,820	36,080	36,340	36,600	36,860	34,267
37	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5 Transportation Equipment	109,870	114,890	119,891	124,901	129,912	134,922	139,933	144,943	149,954	154,964	159,974	164,985	169,995	139,933
39	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	3,655	3,704	3,753	3,802	3,851	3,900	3,949	3,998	4,047	4,097	4,146	4,195	4,244	3,949
41	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5 Power Operated Equipment	1,266	1,337	1,389	1,441	1,492	1,544	1,595	1,647	1,699	1,750	1,802	1,853	1,905	1,595
43	346.5 Communication Equipment	3,900	3,988	4,095	4,193	4,291	4,388	4,486	4,584	4,681	4,779	4,877	4,974	5,072	4,486
44	347.5 Miscellaneous Equipment	5,269	5,748	5,988	6,227	6,467	6,706	6,945	7,185	7,425	7,664	7,904	8,143	8,383	7,706
45	348.5 Other Tangible Plant	1,760	1,830	1,900	1,971	2,041	2,111	2,181	2,252	2,322	2,392	2,462	2,533	2,603	2,181
46	TOTAL	967,261	960,921	972,288	911,622	922,546	918,988	924,763	932,248	943,244	954,240	965,235	937,913	950,708	943,228

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Ocala Oaks

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2008	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	23,676	19,285	19,490	13,977	14,165	14,354	14,542	14,731	14,919	15,108	15,296	15,485	15,673	16,208
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	71,546	71,828	72,110	70,330	70,606	70,882	71,158	71,434	71,710	71,986	72,262	72,538	72,814	71,631
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	702	710	717	724	732	739	746	754	761	768	776	783	790	746
13	310.2	Power Generation Equipment	50,951	51,859	52,766	53,674	54,581	55,489	56,397	57,304	58,212	59,119	60,027	60,935	61,842	56,397
14	311.2	Pumping Equipment	60,610	61,039	61,468	55,284	55,685	56,087	51,302	51,737	52,173	52,608	53,043	53,478	53,913	55,194
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	7	15	2
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,765	(3,512)	(3,345)	(3,172)	(3,000)	(2,827)	(2,654)	(2,482)	(2,309)	(2,136)	(1,964)	(1,786)	(1,609)	(2,233)
19	311.3	Pumping Equipment	183	186	190	194	197	201	205	208	212	216	220	223	227	205
20	320.3	Water Treatment Equipment	34,067	34,196	34,325	34,454	34,584	33,195	33,325	30,258	30,380	30,502	30,624	30,750	30,877	32,426
21	339.3	Other Plant & Misc. Equipment	0	0	8	15	23	30	38	46	53	61	68	76	84	39
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	127	136	145	153	162	171	180	189	197	206	215	225	234	180
25	311.4	Pumping Equipment	555	581	607	633	660	688	712	739	765	791	818	844	870	712
26	330.4	Distr. Reservoirs & Standpipes	76,893	77,531	78,168	42,857	43,409	30,829	31,414	31,998	32,582	33,167	33,751	34,336	34,920	44,758
27	331.4	Transm. & Distribution Mains	408,309	402,313	403,978	384,133	385,757	387,381	389,004	390,308	391,933	393,558	395,183	393,117	394,764	393,826
28	333.4	Services	8,433	8,557	8,682	8,806	8,931	9,055	9,180	9,304	9,429	9,553	9,678	9,802	9,927	9,180
29	334.4	Meters & Meter Installations	34,940	35,360	35,780	36,200	36,620	37,041	37,461	37,881	38,301	38,721	39,141	5,201	7,214	32,297
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	659	662	666	670	674	677	681	685	689	692	696	700	704	681
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	35,326	35,499	35,673	35,847	36,021	36,195	36,369	36,544	36,718	36,892	37,067	37,241	37,415	36,370
36	340.5	Office Furniture & Equipment	33,740	33,931	34,121	34,312	34,503	34,694	34,885	35,075	35,266	35,457	35,648	35,839	36,030	34,885
37	340.51	Computer Equipment	5,210	6,260	7,404	8,561	9,751	10,968	12,225	13,509	14,877	16,296	17,728	19,216	20,722	12,517
38	341.5	Transportation Equipment	109,870	114,880	119,891	124,901	129,912	134,922	139,933	144,943	149,954	154,964	159,974	164,985	169,995	139,933
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,655	3,701	3,747	3,793	3,839	3,885	3,931	3,977	4,023	4,069	4,115	4,161	4,207	3,931
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	1,286	1,337	1,389	1,441	1,492	1,544	1,595	1,647	1,699	1,750	1,802	1,853	1,905	1,595
43	346.5	Communication Equipment	3,900	4,046	4,193	4,339	4,486	4,632	4,778	4,925	5,071	5,218	5,364	5,510	5,657	4,778
44	347.5	Miscellaneous Equipment	5,269	5,509	5,748	5,988	6,227	6,467	6,706	6,946	7,185	7,425	7,664	7,904	8,143	6,706
45	348.5	Other Tangible Plant	1,760	1,795	1,830	1,865	1,900	1,935	1,971	2,006	2,041	2,076	2,111	2,146	2,181	1,971
46		TOTAL	973,429	967,689	979,751	919,979	931,917	929,232	936,083	944,664	956,839	969,066	981,306	955,113	969,057	954,933

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Ocala Oaks

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	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	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Ocala Oaks

Page: 3 of 3

Docket No. 060121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Walls	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Ocala Oaks

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance		NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance	714,546	NA
	1998		
8	Additions	27,925	NA
9	Adjustments	0	NA
10	12/31/98 Balance	742,471	NA
	1999		
11	Additions	0	NA
12	Adjustments	0	NA
13	12/31/99 Balance	742,471	NA
	2000		
14	Additions	1,060	NA
15	Adjustments	0	NA
16	12/31/00 Balance	743,531	NA
	2001		
17	Additions	67,986	NA
18	Adjustments	0	NA
19	12/31/01 Balance	811,517	NA

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

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	6,060	NA
21	Adjustments	0	NA
22	12/31/02 Balance	<u>817,577</u>	<u>NA</u>
	2003		
23	Additions	1,210	NA
24	Adjustments	0	NA
25	12/31/03 Balance	<u>818,787</u>	<u>NA</u>
	2004		
26	Additions	9,470	NA
27	Adjustments	0	NA
28	12/31/04 Balance	<u>813,557</u>	<u>NA</u>
	2005		
29	Additions	20,980	NA
30	Adjustments	0	NA
31	12/31/05 Balance	<u>834,537</u>	<u>NA</u>
	2006		
32	Additions	6,910	NA
33	Adjustments	0	NA
34	12/31/06 Balance	<u>841,447</u>	<u>NA</u>
	2007		
35	Additions	9,869	NA
36	Adjustments	0	NA
37	12/31/07 Balance	<u>851,316</u>	<u>NA</u>

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 1 of 3

Preparer: 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.

Line No.	Acct No.	Description	(1) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	808,258	0.00%	0		0.00%	0
4	334	Meter Fees	21,934	0.00%	0		0.00%	0
5	331	Main Extension Charge	879	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>831,071</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	14,536	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>14,536</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>845,607</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Schedule: A-12

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	805,711	806,141	807,001	807,861	807,861	808,291	808,291	808,721	808,721	808,721	809,151	810,441	810,441	808,258
4	334	Meter Fees	21,200	21,300	21,500	21,700	21,700	22,030	22,030	22,130	22,130	22,130	22,230	22,530	22,530	21,934
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	3,809	3,809	3,809	879
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	826,911	827,441	828,501	829,561	829,561	830,321	830,321	830,851	830,851	830,851	835,190	836,780	836,780	831,071
8		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
16		Total Water CIAC	841,447	841,977	843,037	844,097	844,097	844,857	844,857	845,387	845,387	845,387	849,726	851,316	851,316	845,607
18		SEWER														
19		Cash CIAC:														
21	360	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Ocala Oaks

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	805,711	806,141	807,001	807,861	807,861	808,291	808,291	808,721	808,721	808,721	809,151	810,441	810,441	808,258
4	334 Meter Fees	21,200	21,300	21,500	21,700	21,700	22,030	22,030	22,130	22,130	22,130	22,230	22,530	22,530	21,934
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	3,809	3,809	3,809	879
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	826,911	827,441	828,501	829,561	829,561	830,321	830,321	830,851	830,851	830,851	835,190	836,780	836,780	831,071
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536	14,536
16															
17	Total Water CIAC	841,447	841,977	843,037	844,097	844,097	844,857	844,857	845,387	845,387	845,387	849,726	851,316	851,316	845,607
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Ocala Oaks

Schedule: A-13

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance		NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance		NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance	252,423	NA
	1999		
11	Additions	24,206	NA
12	Adjustments	0	NA
13	12/31/99 Balance	276,629	NA
	2000		
14	Additions	24,741	NA
15	Adjustments	0	NA
16	12/31/00 Balance	301,370	NA
	2001		
17	Additions	38,129	NA
18	Adjustments	0	NA
19	12/31/01 Balance	339,499	NA

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

Florida Public Service Commission

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

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

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	25,198	NA
21	Adjustments	0	NA
22	12/31/02 Balance	<u>364,697</u>	<u>NA</u>
	2003		
23	Additions	26,589	NA
24	Adjustments	0	NA
25	12/31/03 Balance	<u>391,286</u>	<u>NA</u>
	2004		
26	Additions	25,706	NA
27	Adjustments	0	NA
28	12/31/04 Balance	<u>416,992</u>	<u>NA</u>
	2005		
29	Additions	23,696	NA
30	Adjustments	0	NA
31	12/31/05 Balance	<u>440,688</u>	<u>NA</u>
	2006		
32	Additions	25,865	NA
33	Adjustments	0	NA
34	12/31/06 Balance	<u>466,553</u>	<u>NA</u>
	2007		
35	Additions	25,884	NA
36	Adjustments	12,335	NA
37	12/31/07 Balance	<u>504,773</u>	<u>NA</u>

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-14

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		Adjusted Balance	(3) Non-Used & Useful		Amount	(6) Non-Used & Useful	
			%	Amount		%	Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	477,084	0.00%	0		0.00%	0
4	334 Meter Fees	3,417	0.00%	0		0.00%	0
5	331 Main Extension Charge	2	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>480,503</u>		<u>0</u>		<u>0</u>	<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	5,140	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>5,140</u>		<u>0</u>		<u>0</u>	<u>0</u>
16							
17	Total Water	<u>485,642</u>		<u>0</u>		<u>0</u>	<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	0	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
38							
39	Total Sewer	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	458,724	460,798	462,872	464,945	467,018	469,090	471,163	473,235	475,307	477,379	479,451	481,532	483,617	471,164
4	334	Meter Fees	2,871	2,932	2,993	3,054	3,115	3,177	3,239	3,302	3,364	3,426	3,489	3,552	3,616	3,241
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	461,595	463,730	465,864	467,999	470,133	472,268	474,402	476,537	478,671	480,806	482,940	485,085	487,233	474,405
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	4,958	4,978	4,999	5,019	5,040	5,060	5,081	5,101	5,122	5,142	5,163	5,183	5,204	5,081
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	4,958	4,978	4,999	5,019	5,040	5,060	5,081	5,101	5,122	5,142	5,163	5,183	5,204	5,081
16																
17		Total Water AAC	466,553	468,708	470,863	473,018	475,173	477,328	479,483	481,638	483,793	485,948	488,103	490,268	492,437	479,486
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Ocala Oaks

Schedule: A-14

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	458,724	461,777	464,834	467,894	470,954	474,016	477,078	480,141	483,204	486,268	489,333	492,402	495,472	477,084
4	334 Meter Fees	2,871	2,960	3,050	3,140	3,231	3,322	3,414	3,506	3,599	3,691	3,783	3,877	3,971	3,417
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	7	7	7	2
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	461,595	464,738	467,884	471,034	474,185	477,338	480,492	483,647	486,803	489,959	493,124	496,287	499,451	480,503
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	4,958	4,988	5,018	5,049	5,079	5,109	5,140	5,170	5,200	5,230	5,261	5,291	5,321	5,140
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	4,958	4,988	5,018	5,049	5,079	5,109	5,140	5,170	5,200	5,230	5,261	5,291	5,321	5,140
16															
17	Total Water AAC	466,553	469,726	472,902	476,083	479,264	482,448	485,631	488,817	492,003	495,189	498,384	501,578	504,772	485,642
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule: A-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

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

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.90%	7.90%

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

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

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

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

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

Florida Public Service Commission

Ocala Oaks
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.

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
	Total Working Capital Balance Sheet Accounts- All		
20	Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	4.857%	4.790%
25	Assets Allocated - Water (line 10 x line 23)	126,457	127,322
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(104,333)	(16,116)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	14,517	12,097
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>36,641</u>	<u>123,302</u>
47	Sewer (Lines 29-30+35+39+43)	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-18

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
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														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,938	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)	(63,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	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															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,488,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Ocala Oaks
 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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	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
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
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															
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															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
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	15,248,957	15,212,627
29															
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

Ocala Oaks
NET OPERATING INCOME

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

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1 OPERATING REVENUES	516,793	(4,919)	511,874	0	511,874	387,488	899,361	B-4, E-2
2 Operation & Maintenance	376,654	85,228	461,882	54,845	516,727	5,723	522,450	B-5
3 Depreciation, net of CIAC Amort.,U&U	110,470	(155)	110,315	2,347	112,663	0	112,663	B-13
4 Amortization	0	0	0	0	0	0	0	B-3
5 Taxes Other Than Income	32,345	17,976	50,321	6,754	57,075	17,437	74,512	B-15
6 Provision for Income Taxes	(1,032)	(52,782)	(53,814)	(25,428)	(79,242)	140,540	61,298	C-1, B-3
7 OPERATING EXPENSES	518,437	50,268	568,705	38,519	607,223	163,699	770,922	
8 NET OPERATING INCOME	(1,644)	(55,187)	(56,831)	(38,519)	(95,350)	223,789	128,439	
9 RATE BASE	1,267,450	219,834	1,487,284	102,488	1,589,772		1,589,772	A-1
10 RATE OF RETURN	-0.13%		-3.82%				8.08%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Ocala Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

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

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	0	NA	NA	0	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	NA	NA	NA	NA	NA	B-6
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	B-14
4	Amortization	NA	NA	NA	NA	NA	NA	B-3
5	Taxes Other Than Income	NA	NA	NA	NA	NA	NA	B-15
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	C-1, B-3
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA	NA	NA	A-2
10	RATE OF RETURN	NA	NA	NA	NA	NA	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 1 of 4

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(4,919)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	<u>(4,919)</u>	<u>0</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Redistribute Admin employee terminations & New Hires	(863)	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	1,414	0
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA/711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	2,156	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	426	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	355	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	236	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	18	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	1,809	0
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	81,698	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(1,231)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(791)	0
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>85,228</u>	<u>NA</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	15,512	NA	
4	Allocation of Corp Structures & Improvements	266	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	(3,598)	NA	
7	PSC Depr Rate Correction, Amort CIAC	(12,335)	NA	
8	Reduction for NU&U	-	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>(155)</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13		0	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment RAF on Adj'd Rev less RAF Per Books	(221)	NA	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	18,197	NA	
21	Property tax adjustment	0	NA	
22	Property tax adjustment	0	NA	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>17,976</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	<u>(52,782)</u>	<u>NA</u>	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(52,782)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>50,267</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Ocala Oaks
 Docket No. 060121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Acct Description		(2)	(3)	(4)
			Water	Sewer	Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS				
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08 5,714	0	
5	601/701		Market Based Increases 8,648	0	
6	601/701		New Rates Manager & Controller 8,143	0	
7	601/701		0	0	
8	601/701		0	0	
9	603/703	Salaries & Wages - Officers, Exec.	0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008 3,675	0	
11	610/710	Purchased Water / Sewer Treatment	0	0	
12	NA/711	Sludge Removal Expense	0	0	
13	615/715	Purchased Power	0	0	
14	616/716	Fuel for Purchased Power	0	0	
15	618/718	Chemicals	0	0	
16	620/720	Materials & Supplies	0	0	
17	631/731	Contractual Services - Engineering	0	0	
18	632/732	Contractual Services - Accounting	0	0	
19	633/733	Contractual Services - Legal	0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount 239	0	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08 930	0	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 71	0	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers (2,911)	0	
24	634/734		Additional 2008 Service Co employee benefits 634	0	
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08 394	0	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08 30	0	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers (2,533)	0	
29	636/736		Additional 2008 ACO employee benefits 2,843	0	
30	636/736		Eliminate O/S Contractor meter reading (182)	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent 402	0	
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal 3,067	0	
35	656/756	Insurance - Vehicle	0	0	
36	657/757	Insurance - General Liability	0	0	
37	658/758	Insurance - Workman's Comp.	0	0	
38	659/759	Insurance - Other	0	0	
39	660/760	Advertising Expense	0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10 24,806	0	
41	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
42	670/770	Bad Debt Expense	0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects) 2,874	0	
44					
45					
46	TOTAL O&M ADJUSTMENTS		54,845	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Schedule Year Ended: 12/31/07

Historical [] Projected [X]

Schedule: B-3

Page: 4 of 4

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	0	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	2,347	NA	
6		0		
7			NA	
8		0		
9			NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>2,347</u>	<u>NA</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	NA	
16	-	0	NA	
17	TOTAL	<u>0</u>	<u>NA</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	959	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	5,331	NA	
22	Property taxes associated with Pro Forma plant	464	NA	
23	Property Tax adjustment for Non-Used & Useful plant	0	NA	
24	TOTAL	<u>6,754</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	<u>(25,428)</u>	<u>NA</u>	
28	TOTAL	<u>(25,428)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>38,518</u>	<u>NA</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>387,488</u>	<u>NA</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>5,723</u>	<u>NA</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @	4.500%	<u>17,437</u>	<u>NA</u>
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	511,874	NA	B-1, B-2
46	Plus Required Revenue Adjustment	<u>387,488</u>	<u>NA</u>	
47	Rate Year Revenue at Proposed Rates	<u>899,361</u>	<u>NA</u>	
48				
49	Less Operating Expenses Before Income Taxes	(709,624)	NA	B-1, B-2
50	Less Interest Expense	<u>(30,831)</u>	<u>NA</u>	D-1
51	Taxable Income	<u>158,906</u>	<u>NA</u>	
52	Income Tax at Composite Rate of	38.575%	61,298	NA
53	Less Income Tax at Present Rates	79,242	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>140,540</u>	<u>NA</u>	

Test Year Operating Revenues

Florida Public Service Commission

Ocala Oaks

Schedule: B-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1	Unmetered Water Revenue	0	
3	461.1	Metered - Residential	511,852	
4	461.2	Metered - Commercial	1,726	
5	461.3	Metered - Industrial	0	
6	461.4	Metered - Public Authorities	0	
7	461.5	Metered - Multi-Family	0	
8	461.6	Metered - Other	0	
9	462.1	Public Fire Protection	0	
10	462.2	Private Fire Protection	0	
11	464.0	Other Sales - Public Authorities	0	
12	465.0	Irrigation Customers	0	
13	466.0	Sales for Resale	0	
14	467.0	Interdepartmental Sales	0	
15	475.0	Unbilled Revenues	0	
16				
17				
18				
19	TOTAL WATER SALES	<u>513,578</u>	TOTAL SEWER SALES	<u>0</u>
20				
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0	Forfeited Discounts	0	
23	471.0	Misc. Service Revenues	3,215	
24	472.0	Rents From Water Property	0	
25	473.0	Interdepartmental Rents	0	
26	474.04	Other Water Revenues	0	
27	TOTAL OTHER WATER REVENUES	<u>3,215</u>	TOTAL OTHER SEWER REVENUES	<u>0</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>516,793</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>0</u></u>

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

Florida Public Service Commission

Ocala Oaks

Schedule: B-5

Docket No. 080121-WS

Page: 1 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 the Test Year

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 0.00%	(9) Pro Forma
2	603 Salaries & Wages - Officers, Exec.	3,376	0	3,376		3,376	0		3,376
3	604 Employee Pensions & Benefits	33,487	0	33,487		33,487	3,675		37,161
4	610 Purchased Water	0	0	0	0	0	0	0	0
5	615 Purchased Power	37,914	0	37,914		37,914	0		37,914
6	616 Fuel for Purchased Power	1,781	0	1,781	0	1,781	0	0	1,781
7	618 Chemicals	5,412	0	5,412		5,412	0		5,412
8	620 Materials & Supplies	10,157	0	10,157	0	10,157	0	0	10,157
9	631 Contractual Services - Engineering	566	0	566		566	0		566
10	632 Contractual Services - Accounting	(655)	2,156	1,500		1,500	0		1,500
11	633 Contractual Services - Legal	738	426	1,164		1,164	0		1,164
12	634 Contractual Services - Mgmt. Fees	39,970	609	40,579		40,579	(1,037)		39,542
13	635 Contractual Services - Testing	19,918	0	19,918		19,918	0		19,918
14	636 Contractual Services - Other	56,076	1,809	57,886		57,886	553		58,439
15	641 Rental of Building/Real Prop.	3,134	0	3,134		3,134	402		3,537
16	642 Rental of Equipment	332	0	332		332	0		332
17	650 Transportation Expenses	27,641	0	27,641		27,641	3,067		30,707
18	656 Insurance - Vehicle	1,891	0	1,891		1,891	0		1,891
19	657 Insurance - General Liability	7,525	0	7,525		7,525	0		7,525
20	658 Insurance - Workman's Comp.	1,128	0	1,128		1,128	0		1,128
21	659 Insurance - Other	2,482	0	2,482		2,482	0		2,482
22	660 Advertising Expense	16	0	16		16	0		16
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	24,806		24,806
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	8,507	0	8,507		8,507	0		8,507
26	675 Miscellaneous Expense	7,461	79,676	87,138		87,138	2,874		90,012
27									
28	TOTAL WATER O & M EXPENSES	376,654	85,228	461,882	0	461,882	54,845	0	516,727

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

Florida Public Service Commission

Ocala Oaks
Docket No. 060121-WS

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007	Total Per Books Annual
1	601 Salaries & Wages - Employees	9,915	10,021	10,857	8,510	9,813	9,571	7,786	8,772	12,558	9,871	3,277	6,848	107,798	
2	603 Salaries & Wages - Officers, Exec.	433	568	(2,612)	457	464	763	552	504	1,519	683	(491)	536	3,376	
3	604 Employee Pensions & Benefits	3,504	3,486	1,528	3,612	3,226	2,447	157	3,219	2,315	3,214	3,608	3,171	33,487	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	2,375	3,052	2,893	3,459	4,035	4,197	3,210	2,340	4,255	2,641	2,858	2,598	37,914	
6	616 Fuel for Purchased Power	72	451	336	0	0	0	179	0	0	0	397	345	1,781	
7	618 Chemicals	56	727	400	400	515	594	287	580	698	163	309	682	5,412	
8	620 Materials & Supplies	141	2,461	2,039	341	1,197	781	989	931	469	567	26	214	10,157	
9	631 Contractual Services - Engineering	71	71	71	71	71	71	71	71	0	0	0	0	566	
10	632 Contractual Services - Accounting	504	439	439	(1,513)	257	257	253	257	(159)	251	259	(1,899)	(655)	
11	633 Contractual Services - Legal	49	72	60	55	57	72	66	68	304	77	(202)	60	738	
12	634 Contractual Services - Mgmt. Fees	2,679	2,674	3,189	4,232	4,114	3,816	2,749	1,661	4,944	2,968	3,753	3,191	39,970	
13	635 Contractual Services - Testing	3,392	1,258	1,258	3,114	1,524	1,422	1,912	1,287	1,085	872	242	2,552	19,918	
14	636 Contractual Services - Other	4,002	5,392	3,840	4,618	5,464	4,329	4,629	4,051	6,625	5,514	2,274	5,338	56,076	
15	641 Rental of Building/Real Prop.	206	307	255	235	243	307	279	288	1,292	327	(859)	256	3,134	
16	642 Rental of Equipment	16	24	20	18	19	64	21	22	99	25	(66)	71	332	
17	650 Transportation Expenses	2,041	2,221	2,344	2,166	2,505	2,279	2,064	2,627	1,778	2,591	2,837	2,188	27,641	
18	656 Insurance - Vehicle	158	158	158	158	158	158	156	158	158	158	157	158	1,891	
19	657 Insurance - General Liability	628	628	628	628	628	628	619	627	628	627	627	627	7,525	
20	658 Insurance - Workman's Comp.	94	94	94	94	94	94	93	94	94	94	94	94	1,128	
21	659 Insurance - Other	207	207	208	208	208	207	204	207	207	207	206	207	2,482	
22	660 Advertising Expense	1	2	1	1	1	2	1	1	6	2	(4)	1	16	
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	(300)	(278)	2,631	178	2,498	(1,181)	2,950	2,210	(7,994)	10,675	546	(3,425)	8,507	
26	675 Miscellaneous Expense	424	1,341	742	482	497	630	571	590	2,644	776	(1,759)	525	7,461	
27															
28	TOTAL WATER O & M EXPENSES	30,666	35,375	31,378	31,523	37,586	31,508	29,620	30,744	33,527	42,302	18,087	24,339	376,654	

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

Florida Public Service Commission

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

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

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

	(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	8,938	8,568	9,650	7,398	8,664	8,119	6,465	7,407	6,439	8,321	7,349	5,633	92,950
2	603 Salaries & Wages - Officers, Exec.	0	(0)	(0)	(0)	0	(0)	(0)	0	(0)	0	0	0	(0)
3	604 Employee Pensions & Benefits	(32)	(162)	(1,416)	(44)	(287)	(923)	(3,282)	(194)	(673)	(254)	0	(331)	(7,599)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,359	3,030	2,874	3,442	4,017	4,175	3,190	2,319	4,161	2,617	2,920	2,580	37,685
6	616 Fuel for Purchased Power	72	451	336	0	0	0	0	179	0	0	397	345	1,781
7	618 Chemicals	56	727	400	400	515	594	287	580	698	163	309	682	5,412
8	620 Materials & Supplies	117	2,425	2,010	314	1,169	746	957	898	320	530	125	184	9,796
9	631 Contractual Services - Engineering	71	71	71	71	71	71	71	71	0	0	0	0	566
10	632 Contractual Services - Accounting	0	0	0	(1,253)	0	0	(0)	(0)	0	0	(0)	(0)	(1,253)
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	3,390	1,255	1,255	3,112	1,522	1,420	1,910	1,284	1,074	869	250	2,550	19,891
14	636 Contractual Services - Other	2,017	3,438	2,104	2,709	3,449	2,446	2,651	1,982	2,952	3,300	1,768	3,195	32,011
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	40	0	0	0	0	0	51	92
17	650 Transportation Expenses	0	0	78	0	(0)	34	0	(0)	(0)	(0)	(0)	(0)	112
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	(287)	(259)	2,647	193	2,513	(1,161)	2,967	2,228	(7,911)	10,695	491	(3,409)	8,706
26	675 Miscellaneous Expense	2	713	220	1	0	2	0	0	0	106	0	0	1,045
27														
28	TOTAL WATER O & M EXPENSES	16,704	20,257	20,229	16,341	21,633	15,563	15,217	16,753	7,059	26,349	13,609	11,481	201,194

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	254	302	(2,833)	254	254	496	310	254	397	399	255	313	654	
3	604 Employee Pensions & Benefits	3,570	3,698	2,985	3,694	3,553	3,420	3,484	3,460	3,199	3,521	3,468	3,543	41,596	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	504	440	440	(259)	258	258	254	257	(156)	252	257	(1,898)	606	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	2,678	2,673	3,188	4,231	4,113	3,815	2,748	1,660	4,939	2,966	3,756	3,190	39,957	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	1,872	1,488	1,349	1,553	1,646	1,417	1,555	1,632	1,710	1,716	1,811	1,753	19,302	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	2,112	2,328	2,354	2,247	2,589	2,351	2,161	2,727	2,226	2,704	2,539	2,277	28,615	
18	656 Insurance - Vehicle	158	158	158	158	158	158	156	158	158	158	158	158	1,891	
19	657 Insurance - General Liability	628	628	628	628	628	628	619	627	627	627	627	627	7,523	
20	658 Insurance - Workman's Comp.	94	94	94	94	94	94	93	94	94	94	94	94	1,128	
21	659 Insurance - Other	207	207	208	208	208	207	204	207	207	207	207	207	2,481	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	TOTAL WATER O & M EXPENSES	11,876	12,015	8,571	12,808	13,498	12,844	11,583	11,075	13,401	12,644	13,172	10,264	143,752	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	977	1,453	1,207	1,112	1,149	1,453	1,321	1,365	6,119	1,550	(4,071)	1,215	14,849	46.83%	
2	603 Salaries & Wages - Officers, Exec.	179	266	221	204	211	266	242	250	1,122	284	(746)	223	2,723	8.59%	
3	604 Employee Pensions & Benefits	(34)	(50)	(42)	(38)	(39)	(50)	(45)	(47)	(210)	(53)	140	(42)	(510)	-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	15	22	19	17	18	22	20	21	94	24	(63)	19	229	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	24	35	29	27	28	35	32	33	149	38	(99)	30	361	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)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(3)	(1)	2	(1)	(7)	-0.02%	
11	633 Contractual Services - Legal	49	72	60	55	57	72	66	68	304	77	(202)	60	738	2.33%	
12	634 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	5	1	(3)	1	13	0.04%	
13	635 Contractual Services - Testing	2	3	2	2	2	3	2	2	11	3	(7)	2	27	0.09%	
14	636 Contractual Services - Other	313	466	387	357	369	466	424	438	1,963	497	(1,306)	390	4,763	15.02%	
15	641 Rental of Building/Real Prop.	206	307	255	235	243	307	279	288	1,292	327	(859)	256	3,134	9.89%	
16	642 Rental of Equipment	16	24	20	18	19	24	21	22	99	25	(66)	20	241	0.76%	
17	650 Transportation Expenses	(71)	(106)	(88)	(81)	(84)	(106)	(97)	(100)	(448)	(113)	298	(89)	(1,087)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	1	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	2	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	1	0.00%	
22	660 Advertising Expense	1	2	1	1	1	2	1	1	6	2	(4)	1	16	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(13)	(20)	(16)	(15)	(15)	(20)	(18)	(18)	(82)	(21)	55	(16)	(200)	-0.63%	
26	675 Miscellaneous Expense	422	628	522	481	497	628	571	590	2,644	670	(1,759)	525	6,417	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	2,085	3,103	2,578	2,375	2,454	3,102	2,820	2,915	13,066	3,309	(8,694)	2,594	31,708	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	2,085	3,103	2,578	2,375	2,454	3,102	2,820	2,915	13,066	3,309	(8,694)	2,594	31,708		

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

Florida Public Service Commission

Ocala Oaks

Schedule: B-6

Docket No. 080121-WS

Page: 1 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 the Test Year

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ 0.00%	Pro Forma
1	701 Salaries & Wages - Employees	0	0	0		0	0		0
2	703 Salaries & Wages - Officers, Exec.	0	0	0		0	0		0
3	704 Employee Pensions & Benefits	0	0	0		0	0		0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0		0	0		0
6	715 Purchased Power	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0		0	0		0
10	731 Contractual Services - Engineering	0	0	0		0	0		0
11	732 Contractual Services - Accounting	0	0	0		0	0		0
12	733 Contractual Services - Legal	0	0	0		0	0		0
13	734 Contractual Services - Mgmt. Fees	0	0	0		0	0		0
14	735 Contractual Services - Testing	0	0	0		0	0		0
15	736 Contractual Services - Other	0	0	0		0	0		0
16	741 Rental of Building/Real Prop.	0	0	0		0	0		0
17	742 Rental of Equipment	0	0	0		0	0		0
18	750 Transportation Expenses	0	0	0		0	0		0
19	756 Insurance - Vehicle	0	0	0		0	0		0
20	757 Insurance - General Liability	0	0	0		0	0		0
21	758 Insurance - Workman's Comp.	0	0	0		0	0		0
22	759 Insurance - Other	0	0	0		0	0		0
23	760 Advertising Expense	0	0	0		0	0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	0		0
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	0	0	0		0	0		0
27	775 Miscellaneous Expense	0	0	0		0	0		0
28									
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28														
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov				
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
28																
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	775863 Service & Sundry input to be allocated to lines 1-27	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	120,334	108,350	(11,984)	-9.96%
2	603	Salaries & Wages - Officers, Exec.	0	3,376	3,376	-
3	604	Employee Pensions & Benefits	18,557	33,487	14,930	80.45%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	30,337	37,914	7,577	24.98%
6	616	Fuel for Power Production	0	1,781	1,781	-
7	618	Chemicals	3,582	5,412	1,830	51.08%
8	620	Materials & Supplies	1,737	10,157	8,420	484.74%
9	631	Contractual Services - Engineering	0	566	566	-
10	632	Contractual Services - Accounting	2,949	1,500	(1,449)	-49.12%
11	633	Contractual Services - Legal	149	1,164	1,015	681.16%
12	634	Contractual Services - Mgmt. Fees	114,628	40,579	(74,049)	-64.60%
13	635	Contractual Services - Testing	8,161	19,918	11,757	144.06%
14	636	Contractual Services - Other	29,826	57,886	28,060	94.08%
15	641	Rental of Building/Real Prop.	0	3,134	3,134	-
16	642	Rental of Equipment	254	332	78	30.76%
17	650	Transportation Expenses	15,591	27,641	12,050	77.29%
18	656	Insurance - Vehicle	0	1,891	1,891	-
19	657	Insurance - General Liability	0	7,525	7,525	-
20	658	Insurance - Workman's Comp.	0	1,128	1,128	-
21	659	Insurance - Other	0	2,482	2,482	-
22	660	Advertising Expense	379	16	(363)	-95.89%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	84	0	(84)	-100.00%
25	670	Bad Debt Expense	4,437	8,507	4,070	91.72%
26	675	Miscellaneous Expense	3,938	87,138	83,200	2112.74%
27		TOTAL WATER O & M EXPENSES	354,943	461,882	106,939	30.13%
28		Total Customers (EOY)	1,713.0	1,844.0	131.0	7.65%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				19.90%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Ocala Oaks

Schedule: B-7 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
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	New generators
7	618	Chemicals	Increased flows/demand & flushing
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	
13	635	Contractual Services - Testing	Testing per EPA requirements
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.	Prior owner did not allocate all admin costs to entities
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	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Ocala Oaks

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28	TOTAL SEWER O & M EXPENSES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29	Total Customers (EOY)		NA	NA	NA	NA
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>NA</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Ocala Oaks

Schedule: B-8 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 No.	Acct No. Account Name	Explanation

NA

- 760 Advertising Expense
- 766 Reg. Comm. Exp. - Rate Case Amort.
- 767 Reg. Comm. Exp. - Other
- 770 Bad Debt Expense
- 775 Miscellaneous Expense

Contractual Services

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	46,757	Corporate services and sundry charges
2	23085Aqua Pure W	Testing-Treat-Ops	2,290	Testing-Treat-Ops
3	26483Harbor Branch	Testing-Treat-Ops	16,561	Testing-Treat-Ops
4	23918Severn Trent	Oth-Cust Acct	14,890	Oth-Cust Acct
5				
6				
7				
8				
9				
10				
Sewer				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Ocala Oaks
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	7.275%	0	0.000%	0	0
e	Subtotal Prior Cases	0		0		0	0
f							
g	Current rate Case Expense	1,364,000	7.275%	99,226	0.000%	0	0
h							
i	Total Projected Rate Case Expense	1,364,000		99,226		0	0
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		24,806		0	0
m							
n	Method of Allocation Between Systems: (Provide Calculation) Note: Allocation is by # of customers of the systems in this rate case filing.						

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

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

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

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

Allocation of Expenses
 Intercompany Expenses Per Books
 Ocala Oaks
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	4.66%	0.00%		4.66%	#Custs	654	0	654	14,011	
3	604	704	Employee Pensions & Benefits	5.21%	0.00%		5.21%	#Custs	41,596	0	41,596	797,833	
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	4.98%	0.00%		4.98%	#Custs	606	0	606	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	4.82%	0.00%		4.82%	#Custs	39,957	0	39,957	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	4.83%	0.00%		4.83%	#Custs	19,302	0	19,302	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	4.82%	0.00%		4.82%	#Custs	28,615	0	28,615	593,365	
18	656	756	Insurance - Vehicle	4.82%	0.00%		4.82%	#Custs	1,891	0	1,891	39,196	
19	657	757	Insurance - General Liability	4.82%	0.00%		4.82%	#Custs	7,523	0	7,523	155,967	
20	658	758	Insurance - Workman's Comp.	4.82%	0.00%		4.82%	#Custs	1,128	0	1,128	23,380	
21	659	759	Insurance - Other	4.82%	0.00%		4.82%	#Custs	2,481	0	2,481	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
Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 2 of 2

Preparer: S Szczygiel

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

(1) Line	(2) Acct. No. Water Sewer		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
				Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	1.48%	0.00%		1.48%	#Custs	14,849	0		14,849	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.48%	0.00%		1.48%	#Custs	2,723	0		2,723	183,603
3	604	704	Employee Pensions & Benefits	1.48%	0.00%		1.48%	#Custs	(510)	0		(510)	(34,419)
4	610	710	Purchased Water/Sewage Trtmt						0	0		0	-
5	615	715	Purchased Power	1.48%	0.00%		1.48%	#Custs	229	0		229	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	1.48%	0.00%		1.48%	#Custs	361	0		361	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	1.48%	0.00%		1.48%	#Custs	(7)	0		(7)	(503)
11	633	733	Contractual Services - Legal	1.48%	0.00%		1.48%	#Custs	738	0		738	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.48%	0.00%		1.48%	#Custs	13	0		13	845
13	635	735	Contractual Services - Testing	1.48%	0.00%		1.48%	#Custs	27	0		27	1,820
14	636	736	Contractual Services - Other	1.48%	0.00%		1.48%	#Custs	4,763	0		4,763	321,204
15	641	741	Rental of Building/Real Prop.	1.48%	0.00%		1.48%	#Custs	3,134	0		3,134	211,386
16	642	742	Rental of Equipment	1.48%	0.00%		1.48%	#Custs	241	0		241	16,221
17	650	750	Transportation Expenses	1.48%	0.00%		1.48%	#Custs	(1,087)	0		(1,087)	(73,289)
18	656	756	Insurance - Vehicle	1.47%	0.00%		1.47%	#Custs	1	0		1	42
19	657	757	Insurance - General Liability	1.48%	0.00%		1.48%	#Custs	2	0		2	166
20	658	758	Insurance - Workman's Comp.	1.48%	0.00%		1.48%	#Custs	0	0		0	25
21	659	759	Insurance - Other	1.48%	0.00%		1.48%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.48%	0.00%		1.48%	#Custs	16	0		16	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	1.48%	0.00%		1.48%	#Custs	(200)	0		(200)	(13,483)
26	675	775	Miscellaneous Expense	1.40%	0.00%		1.40%	#Custs	6,417	0		6,417	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Ocala Oaks

Schedule: B-13

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) through (5) Historical Test Year 2007				(6) through (8) Pro Forma Adjustments		
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %	(6) Expense	(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	2,294	0	2,294	100.00%	2,294	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	3,563	(240)	3,323	100.00%	3,323	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	96	(8)	88	100.00%	88	0	0
13	310.2 Power Generation Equipment	12,111	(1,220)	10,891	100.00%	10,891	0	0
14	311.2 Pumping Equipment	5,678	(572)	5,106	100.00%	5,106	0	0
15	339.2 Other Plant & Misc. Equipment	0	15	15	100.00%	15	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	2,206	(136)	2,070	100.00%	2,070	0	0
19	311.3 Pumping Equipment	49	(5)	44	100.00%	44	0	0
20	320.3 Water Treatment Equipment	167	1,349	1,517	100.00%	1,517	0	0
21	339.3 Other Plant & Misc. Equipment	75	8	84	100.00%	84	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	114	(7)	107	100.00%	107	0	0
25	311.4 Pumping Equipment	316	0	316	100.00%	316	0	0
26	330.4 Distr. Reservoirs & Standpipes	7,474	(419)	7,055	100.00%	7,055	0	0
27	331.4 Transm. & Distribution Mains	22,187	(2,568)	19,619	100.00%	19,619	0	0
28	333.4 Services	1,572	(78)	1,494	100.00%	1,494	0	0
29	334.4 Meters & Meter Installations	9,148	(921)	8,226	100.00%	8,226	0	0
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	45	0	45	100.00%	45	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	2,429	(339)	2,090	100.00%	2,090	0	0
36	340.5 Office Furniture & Equipment	607	1,682	2,290	100.00%	2,290	0	0
37	340.51 Computer Equipment	0	15,512	15,512	100.00%	15,512	2,347	2,347
38	341.5 Transportation Equipment	60,126	0	60,126	100.00%	60,126	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	589	(37)	552	100.00%	552	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	619	0	619	100.00%	619	0	0
43	346.5 Communication Equipment	1,172	585	1,757	100.00%	1,757	0	0
44	347.5 Miscellaneous Equipment	2,874	0	2,874	100.00%	2,874	0	0
45	348.5 Other Tangible Plant	843	(422)	421	100.00%	421	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	136,355	12,181	148,535		148,535	2,347	2,347
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(25,885)	(12,335)	(38,220)		(38,220)	0	NA
50								
51	NET DEPRECIATION EXPENSE	110,470	(155)	110,315		110,315	2,347	2,347

Net Depreciation Expense - Sewer

Florida Public Service Commission

Ocala Oaks

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

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

Taxes Other Than Income

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.47%	(5) Other	(6) Total
Water						
1	Test Year Per Books	23,255	(3,613)	12,703		32,345
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(221)				(221)
5	Payroll & Property Tax Adjustments		18,197	0		18,197
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(221)	18,197	0	0	17,976
8	Adjusted Test Year	23,034	14,584	12,703	0	50,321
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		959			959
12	2007 Plant in Service Additions			5,331		5,331
13	Pro Forma Plant in Service Additions			464		464
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	959	5,795	0	6,754
16	Adjusted Pro Forma	23,034	15,542	18,499	0	57,075
17						
18	RAFs Assoc. with Revenue Increase	17,437				17,437
19						
20	Total Pro Forma	40,471	15,542	18,499	0	74,512
Sewer						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2

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

**Ocala Oaks
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

	(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
Water							
1	Current Tax Expense	(1,032)	(41,228)	(42,261)	(25,428)	(67,688)	C-2
2	Deferred Income Tax Expense	0	(11,553)	(11,553)	0	(11,553)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(1,032)	(52,782)	(53,814)	(25,428)	(79,242)	
Sewer							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	NA	NA	NA	NA	NA	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(4) Water				(9) Sewer						
		(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Year End Per Books	(8) Utility Adjustments	(9) Year End Adjusted	(10) Pro Forma Adjustments	(11) Pro Forma Adjusted	(12) Supporting Schedules
1	Taxable Operating Income before Interest	(2,676)	(107,969)	(110,645)	(63,946)	(174,591)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(28,860)	(28,860)	(1,971)	(30,831)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	(2,676)	(136,828)	(139,505)	(65,918)	(205,422)	0	0	0	0	0	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(29,950)	(29,950)	0	(29,950)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(29,950)	(29,950)	0	(29,950)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	(2,676)	(106,878)	(109,555)	(65,918)	(175,472)	0	NA	0	NA	0	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(147)	(5,878)	(6,026)	(3,625)	(9,651)	0	NA	0	NA	0	
15												
16	Federal Taxable Income	(2,529)	(101,000)	(103,529)	(62,292)	(165,821)	0	NA	0	NA	0	
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%	
19	Federal Income Taxes	(885)	(35,350)	(36,235)	(21,802)	(58,037)	0	NA	0	NA	0	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
22												
23	Current Federal Income Taxes	(885)	(35,350)	(36,235)	(21,802)	(58,037)	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	(147)	(5,878)	(6,026)	(3,625)	(9,651)	0	NA	0	NA	0	
27	Current Federal Income Tax	(885)	(35,350)	(36,235)	(21,802)	(58,037)	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	(1,032)	(41,228)	(42,261)	(25,428)	(67,688)	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Ocala Oaks

Schedule: C-3

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

Line No.	(1) Description	(2) Water			Note*	(6) Sewer			(8) Supporting Schedules
		(3) 2007 Per Books	(3) 2007 Adjustments	(4) 2007 Adjusted		(5) 2007 Per Books	(6) 2007 Adjustments	(7) 2007 Adjusted	
1	Interest on Long-Term Debt	0	27,436	27,436	Note*	0	0	0	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	1,423	1,423		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	28,860	28,860		0	0	0	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	1,487,284		0	
Weighted Cost of Long Term Debt (D-1)	1.84%	27,436	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		27,436		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Ocala Oaks
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
			Water			Sewer		
1	Interest on Long-Term Debt	27,436	1,971	29,408	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*
4	Other Interest Expense	1,423	0	1,423	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>28,860</u>	<u>1,971</u>	<u>30,831</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	1,589,772		0	
Weighted Cost of Long Term Debt (D-1)	1.85%	29,408	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		29,408		0

Book/Tax Differences - Permanent

Florida Public Service Commission

Ocala Oaks
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.

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

Deferred Income Tax Expense

Florida Public Service Commission

Ocala Oaks

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

Line No.	Description	(1)	(3)		(4)	(6)		(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	110,470	(27,394)	83,076					
4	Book Depreciation & Amortization	110,470	(155)	110,315	NA	NA	NA	0	B-13,14
5									
6	Depreciation Difference	0	(27,239)	(27,239)	0	0	0		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(2,711)	(2,711)	0	0	0		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(29,950)	(29,950)	0	0	0		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(1,647)	(1,647)	0	0	0		
16									
17	Timing Differences for Federal Taxes	0	(28,303)	(28,303)	0	0	0		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(9,906)	(9,906)	0	0	0		
21									
22	Total Deferred Taxes (to C-1)	0	(11,553)	(11,553)	0	0	0		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(4) Federal	(6) Total	(7) State	(9) Federal	(10) Total	State	Federal	Total
WATER										
1	2003	(2,316)	37,170	34,854				(2,316)	37,170	34,854
2	2004	148,522	(2,702)	145,820				148,522	(2,702)	145,820
3	2005	144,874	173,304	318,178				144,874	173,304	318,178
4	2006	6,142	36,808	42,950				6,142	36,808	42,950
5	2007	4,489	26,900	31,389				4,489	26,900	31,389
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Ocala Oaks

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)
	Account No. 28306			
	Deferred State Tax Liability			
			Current	
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	(2,316)	(2,316)
2	2004	(2,316)	150,838	148,522
3	2005	148,522	(3,648)	144,874
4	2006	144,874	(138,732)	6,142
5	2007	6,142	(1,653)	4,489
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Ocala Oaks

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	37,170	37,170
2	2004	37,170	(39,872)	(2,702)
3	2005	(2,702)	176,006	173,304
4	2006	173,304	(136,496)	36,808
5	2007	36,808	(9,908)	26,900
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Investment Tax Credits - Analysis

Florida Public Service Commission

Ocala Oaks

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Ocala Oaks

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

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

Investment Tax Credits - Company Policies**Florida Public Service Commission****Ocala Oaks**

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Ocala Oaks

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

See Note

Parent Debt Adjustment Calculation

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

Note

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

Income Tax Returns**Florida Public Service Commission****Ocala Oaks**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Ocala Oaks**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

- | | |
|---|------------------------|
| (1) What tax years are open with the Internal Revenue Service? | 2004, 2005, 2006, 2007 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenue at issue with the IRS? | No |

Ocala Oaks
CAPITAL SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

Schedule of Requested Cost of Capital

13 Month Average balance

Ocala Oaks**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	537,659	36.15%	5.10%	1.84%	27,436	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	888,730	59.76%	10.25%	6.12%	91,071	D-2
5	Customer Deposits	23,725	1.60%	6.00%	0.10%	1,423	D-2
6	Accumulated Deferred Income Taxes	37,170	2.50%	0.00%	0.00%	0	D-2
7	Total	<u>1,487,284</u>	<u>100.00%</u>		<u>8.06%</u>	<u>119,931</u>	
SEWER							
8	Long-Term Debt	0	0.00%	5.10%	0.00%	0	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	0	0.00%	10.25%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Ocala Oaks

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER					
1 Long-Term Debt	576,291	36.25%	5.10%	1.85%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	952,587	59.92%	10.25%	6.14%	D-2
5 Customer Deposits	23,725	1.49%	6.00%	0.09%	D-2
6 Accumulated Deferred Income Taxes	37,170	2.34%	0.00%	0.00%	D-2
7 Total	<u>1,589,772</u>	<u>100.00%</u>		<u>8.08%</u>	<u>128,446</u>
SEWER					
8 Long-Term Debt	0	0.00%	5.10%	0.00%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	0	0.00%	10.25%	0.00%	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Ocala Oaks

Schedule: D-2

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Historical [X] Projected []

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
Water								
1	Long-Term Debt	476,695	669,277	537,659		537,659	576,291	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	787,958	1,106,289	888,730		888,730	952,587	
5	Customer Deposits	22,020	25,540	23,725		23,725	23,725	D-7
6	Accumulated Deferred Income Taxes	42,950	31,389	37,170		37,170	37,170	C-6
7	Total	1,329,624	1,832,495	1,487,284	0	1,487,284	1,589,772	A-1
Sewer								
8	Long-Term Debt	0	0	0		0	0	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	0	0	0		0	0	
12	Customer Deposits	0	0	0		0	0	D-7
13	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
14	Total	0	0	0	0	0	0	A-2

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

* List corresponding adjustments to rate base below:

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

Cost of Short-Term Debt

Florida Public Service Commission

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

Schedule: D-4
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

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

Florida Public Service Commission

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

Utility or Parent

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

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

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

Utility [] or Parent [X]

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

Line No.	Description, Years of Life, Coupon Rate	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2006													
1	Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-	-	-	-	1,230,060	1,230,060	6.00%
2													
3													
4	2007												
5	Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	193,360	193,360	5.54%
18	<u>2007 12 Month Total</u>					<u>26,136,124</u>	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19													
20	13 Month Average (from A-19)					<u>22,517,338</u>							

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

\$208,427

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

\$1,293,801

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

Utility or Parent

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

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

1

All Long Term Debt is issued and held by the parent

Schedule of Customer Deposits

Florida Public Service Commission

Ocala Oaks

Schedule: D-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	21,780	240	0	22,020
2	Jan-07	22,020	240	0	22,260
3	Feb-07	22,260	400	0	22,660
4	Mar-07	22,660	360	0	23,020
5	Apr-07	23,020	160	0	23,180
6	May-07	23,180	200	0	23,380
7	Jun-07	23,380	200	(200)	23,380
8	Jul-07	23,380	320	0	23,700
9	Aug-07	23,700	480	0	24,180
10	Sep-07	24,180	320	0	24,500
11	Oct-07	24,500	680	0	25,180
12	Nov-07	25,180	240	0	25,420
13	Dec-07	25,420	120	0	25,540
14	Average				<u>23,725</u>
15					
16		Water Allocated at		100%	<u>23,725</u>
17					
18		Sewer Allocated at		#N/A	<u>#N/A</u>

**Ocala Oaks
RATES SCHEDULES**

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

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	14.68	20.21	14.68	23.02	23.02	21.92
3	3/4"	-	-	-	-	-	32.89
4	1"	36.63	50.43	36.63	57.45	57.45	54.81
5	1-1/2"	73.19	100.77	73.19	114.78	114.78	109.62
6	2"	117.11	161.24	117.11	183.66	183.66	175.39
7	3"	234.18	322.42	234.18	367.26	367.26	350.79
8	4"	365.89	503.76	365.89	573.82	573.82	548.10
9	6"	731.34	1,006.92	731.34	1,146.94	1,146.94	1,096.21
10	8"	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	Gallage						
13	Block 1, 0-5,000	1.25	1.72	1.25	1.96	1.96	3.80
14	Block 2, 5,000-10,000	1.25	1.72	1.25	1.96	1.96	4.76
15	Block 3, >10,000	1.25	1.72	1.25	1.96	1.96	4.76
16							
17	Commercial						
18	5/8" X 3/4"	14.68	20.21	14.68	23.02	23.02	21.92
19	3/4"	-	-	-	-	-	32.89
20	1"	36.63	50.43	36.63	57.45	57.45	54.81
21	1-1/2"	73.19	100.77	73.19	114.78	114.78	109.62
22	2"	117.11	161.24	117.11	183.66	183.66	175.39
23	3"	234.18	322.42	234.18	367.26	367.26	350.79
24	4"	365.89	503.76	365.89	573.82	573.82	548.10
25	6"	731.34	1,006.92	731.34	1,146.94	1,146.94	1,096.21
26	8"	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallage charge	1.25	1.72	1.25	1.96	1.96	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	-	-	-	23.02	23.02	21.92
34	3/4"	-	-	-	-	-	32.89
35	1"	-	-	-	57.45	57.45	54.81
36	1-1/2"	-	-	-	114.78	114.78	109.62
37	2"	-	-	-	183.66	183.66	175.39
38	3"	-	-	-	367.26	367.26	350.79
39	4"	-	-	-	573.82	573.82	548.10
40	6"	-	-	-	1,146.94	1,146.94	1,096.21
41	8"	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	2,521.28
43	Gallage charge	-	-	-	1.96	1.96	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	NA	NA	NA	NA	NA	NA
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA
14							
15							
16	Commercial						
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA
28							
29	Multi-Family						
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Comml. Wastewater Only	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	19,524	176,218	14.68	286,612	14.68	NA	21.92	427,966
3	3/4"	0	0	-	0	-	NA	32.89	0
4	1"	0	0	-	0	36.63	NA	54.81	0
5	1-1/2"	0	0	-	0	73.19	NA	109.62	0
6	2"	0	0	-	0	117.11	NA	175.39	0
7	3"	0	0	-	0	234.18	NA	350.79	0
8	4"	0	0	-	0	365.89	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		79,496	1.25	99,370	1.25	79,496	3.80	302,084
11	Block 2, 5,000-10,000		38,554	1.25	48,193	1.25	31,927	4.76	151,970
12	Block 3, >10,000		58,168	1.25	72,711	1.25	48,169	4.76	229,284
13	Total Residential	<u>19,524</u>	<u>176,218</u>		<u>506,885</u>		<u>159,591</u>		<u>1,111,304</u>
14	Average Bill				25.96				56.92
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	14.68	NA	21.92	0
18	3/4"	0	0	-	0	-	NA	32.89	0
19	1"	0	0	-	0	36.63	NA	54.81	0
20	1-1/2"	0	0	-	0	73.19	NA	109.62	0
21	2"	12	294	117.11	1,405	117.11	NA	175.39	2,105
22	3"	0	0	-	0	234.18	NA	350.79	0
23	4"	0	0	-	0	365.89	NA	548.10	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	Gallorage		294	1.25	368	1.25	294	3.80	1,118
26									
27									
28	Total Commercial	<u>12</u>	<u>294</u>		<u>1,773</u>		<u>294</u>		<u>3,223</u>
29	Average Bill				147.77				268.59
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	Gallorage		0	-	0	-	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill				-				-
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	17.36	0
48	3"	0	NA	-	0	-	NA	34.71	0
49	4"	0	NA	-	0	-	NA	54.24	0
50	6"	0	NA	-	0	-	NA	108.48	0
51	8"	0	NA	-	0	-	NA	173.57	0
52	10"	0	NA	-	0	-	NA	249.51	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill				-				-
58									
59	Subtotal				<u>508,659</u>				<u>1,114,527</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				3,215				10,180
63	Total Revenue				<u>511,874</u>				<u>1,124,707</u>
64	Booked Revenue				<u>516,793</u>				
65	Difference				(4,919)	-1.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

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

Water or Sewer

Schedule: E-2w

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	6,363	53,101	14.68	93,409
3	3/4"	0	0	-	0
4	1"	0	0	36.63	0
5	1-1/2"	0	0	73.19	0
6	2"	0	0	117.11	0
7	3"	0	0	234.18	0
8	4"	0	0	365.89	0
9	Gallorage				
10	Block 1		24,790	1.25	30,987
11	Block 2		11,425	1.25	14,281
12	Block 3		16,886	1.25	21,108
13	Total Residential	<u>6,363</u>	<u>53,101</u>		<u>159,786</u>
14	Average Bill				<u>25.11</u>
15					
16	Commercial				
17	5/8" X 3/4"	0	0	14.68	0
18	3/4"	0	0	-	0
19	1"	0	0	36.63	0
20	1-1/2"	0	0	73.19	0
21	2"	4	84	117.11	468
22	3"	0	0	234.18	0
23	4"	0	0	365.89	0
24	8"	0	0	-	0
25	Gallorage		84	1.25	105
26					
27					
28	Total Commercial	<u>4</u>	<u>84</u>		<u>573</u>
29	Average Bill				<u>143.36</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage		0	-	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>160,359</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Schedule: E-2w

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	6,202	20,513	14.68	91,045	20.21	125,342	34,297
3	3/4"	0	0	-	0	-	0	0
4	1"	0	0	36.63	0	50.43	0	0
5	1-1/2"	0	0	73.19	0	100.77	0	0
6	2"	0	0	117.11	0	161.24	0	0
7	3"	0	0	234.18	0	322.42	0	0
8	4"	0	0	365.89	0	503.76	0	0
9	Gallorage							
10	Block 1		20,111	1.25	25,139	1.72	34,591	9,452
11	Block 2		320	1.25	400	1.72	550	150
12	Block 3		82	1.25	102	1.72	141	38
13	Total Residential	<u>6,202</u>	<u>20,513</u>		<u>116,687</u>		<u>160,625</u>	<u>43,938</u>
14	Average Bill				<u>18.81</u>		<u>25.90</u>	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	14.68	0	20.21	0	0
18	3/4"	0	0	-	0	-	0	0
19	1"	0	0	36.63	0	50.43	0	0
20	1-1/2"	0	0	73.19	0	100.77	0	0
21	2"	4	69	117.11	468	161.24	645	177
22	3"	0	0	234.18	0	322.42	0	0
23	4"	0	0	365.89	0	503.76	0	0
24	8"	0	0	-	0	-	0	0
25	Gallorage		69	1.25	86	1.72	118	32
26								
27								
28	Total Commercial	<u>4</u>	<u>69</u>		<u>554</u>		<u>763</u>	<u>209</u>
29	Average Bill				<u>138.52</u>		<u>190.70</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	-	0	0
33	3/4"	0	0	-	0	-	0	0
34	1"	0	0	-	0	-	0	0
35	1-1/2"	0	0	-	0	-	0	0
36	2"	0	0	-	0	-	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0	-	0	-	0	0
39								
40	Gallorage		0	-	0	-	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill				-		-	
45								
46	Fire Protection							
47	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill				-		-	
58								
59	Subtotal				<u>117,241</u>		<u>161,388</u>	<u>44,147</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

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

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.

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	6,959	102,604	14.68	102,158
3	3/4"	0	0	-	0
4	1"	0	0	36.63	0
5	1-1/2"	0	0	73.19	0
6	2"	0	0	117.11	0
7	3"	0	0	234.18	0
8	4"	0	0	365.89	0
9	Gallorage				
10	Block 1		34,595	1.25	43,243
11	Block 2		26,809	1.25	33,512
12	Block 3		41,200	1.25	51,500
13	Total Residential	<u>6,959</u>	<u>102,604</u>		<u>230,413</u>
14	Average Bill				33.11
15					
16	Commerical				
17	5/8" X 3/4"	0	0	14.68	0
18	3/4"	0	0	-	0
19	1"	0	0	36.63	0
20	1-1/2"	0	0	73.19	0
21	2"	4	142	117.11	468
22	3"	0	0	234.18	0
23	4"	0	0	365.89	0
24	8"	0	0	-	0
25	Gallorage		142	1.25	177
26					
27					
28	Total Commercial	<u>4</u>	<u>142</u>		<u>646</u>
29	Average Bill				161.42
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage		0	-	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>231,059</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
3	3/4"	0	0	NA	0	NA		NA	NA
4	1"	0	0	NA	0	NA		NA	NA
5	1-1/2"	0	0	NA	0	NA		NA	NA
6	2"	0	0	NA	0	NA		NA	NA
7	3"	0	0	NA	0	NA		NA	NA
8	4"	0	0	NA	0	NA		NA	NA
9	Gallorage cap (gallons)		NA				NA		
10	Capped Usage	-	0	NA	0	NA	0	NA	NA
11	Usage Above Cap	-	0				0		
12									
13	Total Residential	0	0		0		0		0
14	Average Bill				NA				NA
15									
16	Commercial								
17	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
18	3/4"	0	0	NA	0	NA		NA	NA
19	1"	0	0	NA	0	NA		NA	NA
20	1-1/2"	0	0	NA	0	NA		NA	NA
21	2"	0	0	NA	0	NA		NA	NA
22	3"	0	0	NA	0	NA		NA	NA
23	4"	0	0	NA	0	NA		NA	NA
24									
25	Gallorage	-	0	NA	0	NA	0	NA	NA
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				NA				NA
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
33	3/4"	0	0	NA	0	NA		NA	NA
34	1"	0	0	NA	0	NA		NA	NA
35	1-1/2"	0	0	NA	0	NA		NA	NA
36	2"	0	0	NA	0	NA		NA	NA
37	3"	0	0	NA	0	NA		NA	NA
38	4"	0	0	NA	0	NA		NA	NA
39									
40	Gallorage	-	0	NA	0	NA	0	NA	NA
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				NA				NA
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	NA	0	NA		NA	NA
48	Com. Wastewater Only	0	0	NA	0	NA		NA	NA
49	Sprinkler Heads	0	NA	NA	0	NA		NA	NA
50	Reuse	0	NA	NA	0	NA		NA	NA
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				NA				NA
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				0				0
59	Booked Revenue				NA				NA
60	Difference				NA		NA		NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	Commercial				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallage		0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Coml. Wastewater Only	0	0	NA	NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	Gallage cap		NA					
10	Capped Usage		0	NA	NA	NA	NA	NA
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill							
15								
16	Commercial							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24								
25	Gallage		0	NA	NA	NA	NA	NA
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	Gallage	-	0	NA	NA	NA	NA	NA
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	NA	NA	NA	NA	NA
48	Cmrl. Wastewater Only	0	0		NA		NA	NA
49	Sprinkler Heads	0	NA	NA	NA	NA	NA	NA
50	Reuse	0	NA	NA	NA	NA	NA	NA
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 4 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallorage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	Commerical				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallorage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallorage	-	0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Coml. Wastewater Only	0	0		NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				0

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule: E-3
 Page: 1 of 1
 Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	1,775	1	0	0	0	0	1,776
2	Feb-07	1,773	1	0	0	0	0	1,774
3	Mar-07	1,780	1	0	0	0	0	1,781
4	Apr-07	1,778	1	0	0	0	0	1,779
5	May-07	1,781	1	0	0	0	0	1,782
6	Jun-07	1,782	1	0	0	0	0	1,783
7	Jul-07	1,774	1	0	0	0	0	1,775
8	Aug-07	1,770	1	0	0	0	0	1,771
9	Sep-07	1,767	1	0	0	0	0	1,768
10	Oct-07	1,746	1	0	0	0	0	1,747
11	Nov-07	1,747	1	0	0	0	0	1,748
12	Dec-07	1,754	1	0	0	0	0	1,755
13	Total Water	21,227	12	0	0	0	0	21,239

SEWER

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

WATER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection	15.00	-			50.00		75.00	
2									
3	Normal Reconnect	15.00	-			50.00		75.00	
4									
5	Violation Reconnect	15.00	-			75.00		115.00	
6									
7	Premises Visit	10.00	-			50.00		75.00	
8									
9	Late Payment Fees	-				5.00			
10									

SEWER

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

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	40.00		NA	
24	not specified	5/8 X 3/4"	-		NA	
25	not specified	1"	-		NA	
26	not specified	1.5"	-		NA	
27	not specified	Over 2"	-		NA	
28						
29						
30	Residential	All sizes	-		NA	
31	Residential	5/8 X 3/4"	-	113.84	NA	NA
32	Residential	1"	-	Two x Estimated Monthly Bill	NA	Two x Estimated Monthly Bill
33	Residential	1.5"	-		NA	
34	Residential	Over 2"	-		NA	
35						
36	General	All sizes	-	Two x est'd monthly Bill	NA	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-		NA	
38	General	1"	-		NA	
39	General	1.5"	-		NA	
40	General	2"	-		NA	
41	General	4"	-		NA	
42	General	8"	-		NA	

Miscellaneous Service Charges

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			
29									
30	Calculation of Miscellaneous Service Charges								
31		Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee	
32	Collect Delinquent Account								
33	(CSR takes average 1 hour to process the delinquent account work.)								
34	Office		1	26.88	26.88	-	<u>26.88</u>	25.00	
35									
36	Connections, Premises Visits / Service Calls in Normal Hours								
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)								
38									
39	Field		1.5	20.27	30.40	-	30.40		
40	Office		0.75	26.88	20.16	-	20.16		
41	Total				<u>50.56</u>	-	<u>50.56</u>	50.00	
42									
43	Connections, Premises Visits / Service Calls After Hours								
44	= 1.5 X Connections in Normal Hours above				75.85	-	<u>75.85</u>	75.00	
45									
46	Reconnect Disconnected Service in Normal Hours								
47	(= Collect Del. Acct + Connections in Normal Hours above)				77.44	-	<u>77.44</u>	75.00	
48									
49	Reconnect Disconnected Service After Hours								
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)								
51									
52	= 1.5 X Reconnect in Normal Hours above				116.17	-	116.17		
53	Answering Service Cost					2.00	<u>2.00</u>		
54	Total				<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00	
55									
56	Customer requested change of mailing address								
57	Office		0.12	26.88	3.23	-	<u>3.23</u>	3.00	

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	180	0	0	0	40	220
2	Feb-07	360	0	0	0	0	360
3	Mar-07	360	0	0	0	40	400
4	Apr-07	105	0	0	0	0	105
5	May-07	60	0	0	0	0	60
6	Jun-07	60	30	0	0	30	120
7	Jul-07	45	120	0	0	10	175
8	Aug-07	345	90	0	0	30	465
9	Sep-07	225	135	0	0	50	410
10	Oct-07	210	45	0	0	0	255
11	Nov-07	300	15	0	0	10	325
12	Dec-07	240	60	0	0	20	320
13							
14	Total Water	2,490	495	0	0	230	3,215
15	Annual Events	166	33	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	8,300	1,650	0	0	230	10,180
SEWER							
19	Jan-07	NA	NA	NA	NA	NA	NA
20	Feb-07	NA	NA	NA	NA	NA	NA
21	Mar-07	NA	NA	NA	NA	NA	NA
22	Apr-07	NA	NA	NA	NA	NA	NA
23	May-07	NA	NA	NA	NA	NA	NA
24	Jun-07	NA	NA	NA	NA	NA	NA
25	Jul-07	NA	NA	NA	NA	NA	NA
26	Aug-07	NA	NA	NA	NA	NA	NA
27	Sep-07	NA	NA	NA	NA	NA	NA
28	Oct-07	NA	NA	NA	NA	NA	NA
29	Nov-07	NA	NA	NA	NA	NA	NA
30	Dec-07	NA	NA	NA	NA	NA	NA
31							
32	Total Sewer	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA		
34							
35	Proposed Rate	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule**Florida Public Service Commission****Ocala Oaks**

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Ocala Oaks**

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Contracts and Agreements Schedule**Florida Public Service Commission****Ocala Oaks****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.

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	23,255	Included in overall cost of service	None
SEWER					
2	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Ocala Oaks

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	=<4"		NA
28		>4"		NA
29		<=2"	NA	
28		>2"	NA	
29				
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	NA	NA
35		Per Gallon Equivalent	NA	NA
36				
37	Main Extension Charge	ERC	NA	NA
38		Per Foot Equivalent	NA	NA
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Ocala Oaks

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Ocala Oaks

Schedule: E-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer [X]

Customer Class:

Meter Size:

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

See attached Bill Analyses

**Ocala Oaks
ENGINEERING SCHEDULES**

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

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

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	13,164	0	12,554	52	558	
2	Feb-07	11,308	0	10,784	116	408	
3	Mar-07	15,215	0	14,510	156	549	
4	Apr-07	16,084	0	15,338	26	720	
5	May-07	20,704	0	6,263	86	14,355	
6	Jun-07	15,700	0	4,749	119	10,832	
7	Jul-07	13,828	0	4,183	223	9,422	
8	Aug-07	17,810	0	5,387	41	12,382	
9	Sep-07	12,237	0	25,765	41	(13,569)	
10	Oct-07	11,880	0	25,013	90	(13,223)	
11	Nov-07	12,644	0	26,622	81	(14,059)	
12	Dec-07	12,038	0	25,346	115	(13,423)	
13	TOTAL	172,612	0	176,513	1,146	(5,047)	-2.9%

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

Florida Public Service Commission

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

Schedule: F-2
Page: 1 of 1
Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Water Treatment Plant Data

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		2,156,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	08/23/07	858,000
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 08/23/07	858,000
		2 08/22/07	831,000
		3 08/06/07	756,000
		4 08/05/07	721,000
		5 08/07/07	701,000
		Average	<u>773,400</u>
4	Average Daily Flow		472,908
5	Required Fire Flow The standards will be those as set by the insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0

Sewer Treatment Plant Data

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-4
 Page: 1 of 1
 Preparer: J Lihvarcik

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

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

Used and Useful Calculations
Water Treatment Plant

Ocala Oaks
Docket No. 090121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim													
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	no	595.83	1,191.67	-	-	1,191.67	1.08	1,288.85	440	990	550	234.34%	100.00%

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	yes	595.83	1.08	-	-	1,288.85	-	440	990	550	-	234.34%	100.00%
3														
4														
5														

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	773,400	1,546,800	-	na	100.00%	-	858,000	1.08	-	-	927,975	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

Schedule: F-6
Page: 1 of 1
Preparer: J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1											
2						NA					

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / in Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
3											
4											
5											

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Schedule: F-7
 Page: 1 of 1
 Preparer: J Guastella

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	1,892.1	657	na	100.00%	100.00%

Sewer
2

NA

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	1,715.4	1,722.4	1,711.9	
2	2004	1,727.6	1,734.6	1,742.7	
3	2005	1,755.5	1,762.5	1,773.6	
4	2006	1,802.0	1,809.0	1,804.4	
5	2007	1,832.3	1,839.3	1,835.2	
6	2008			1,866.0	1.68%
7	2009			1,896.9	1.65%
8	2010			1,927.7	1.63%
9	2011			1,958.5	1.60%
10	2012			1,989.3	1.57% 5 yrs beyond 2007

X Coefficient(s) 30.825

SEWER

11	2003	NA	NA	NA	
12	2004	NA	NA	NA	
13	2005	NA	NA	NA	
14	2006	NA	NA	NA	
15	2007	NA	NA	NA	
16	2008			NA	NA
17	2009			NA	NA
18	2010			NA	NA
19	2011			NA	NA
20	2012			NA	NA 5 yrs beyond 2005

X Coefficient(s) NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Ocala Oaks

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.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	1,667	1,676	1,671.5	149,709	89.566	150,787	1,683.5	
2	2004	1,676	1,706	1,691.0	138,902	82.142	140,850	1,714.7	1.85%
3	2005	1,706	1,752	1,729.0	142,475	82.403	143,334	1,739.4	1.44%
4	2006	1,752	1,777	1,764.5	173,351	98.244	173,586	1,766.9	1.58%
5	2007	1,777	1,754	1,765.5	179,693	101.780	180,129	1,769.8	0.16%
Average Growth Through 5-Year Period (Col. 8)									1.26%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Ocala Oaks

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	NA	NA	NA	NA	NA	NA	NA	
2	2004	NA	NA	NA	NA	NA	NA	NA	NA
3	2005	NA	NA	NA	NA	NA	NA	NA	NA
4	2006	NA	NA	NA	NA	NA	NA	NA	NA
5	2007	NA	NA	NA	NA	NA	NA	NA	NA

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

Ocala Oaks
INTERIM RATE SCHEDULES
Revision 1

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

Rate Schedule - Interim Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
WATER				
1	Residential		56.8%	56.8%
2	5/8" X 3/4"	14.68	23.02	23.02
3	3/4"	-	-	-
4	1"	36.63	57.45	57.45
5	1-1/2"	73.19	114.78	114.78
6	2"	117.11	183.66	183.66
7	3"	234.18	367.26	367.26
8	4"	365.89	573.82	573.82
9	6"	731.34	1,146.94	1,146.94
10	8"	-	-	-
11	10"	-	-	-
12	Gallage, Block 1	1.25	1.96	1.96
13	Block 2	1.25	1.96	1.96
14	Block 3	1.25	1.96	1.96
General Service				
16	5/8" X 3/4"	14.68	23.02	23.02
17	3/4"	-	-	-
18	1"	36.63	57.45	57.45
19	1-1/2"	73.19	114.78	114.78
20	2"	117.11	183.66	183.66
21	3"	234.18	367.26	367.26
22	4"	365.89	573.82	573.82
23	6"	731.34	1,146.94	1,146.94
24	8"	-	-	-
25	10"	-	-	-
26	Gallage charge	1.25	1.96	1.96
Fire Protection				
28	2"	-	-	-
29	3"	-	-	-
30	4"	-	-	-
31	6"	-	-	-
32	8"	-	-	-
33	10"	-	-	-

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
SEWER			
Residential			
All Meter Sizes	NA	NA	NA
3/4"	NA	NA	NA
1"	NA	NA	NA
1-1/2"	NA	NA	NA
2"	NA	NA	NA
3"	NA	NA	NA
4"	NA	NA	NA
6"	NA	NA	NA
8"	NA	NA	NA
10"	NA	NA	NA
Gallage cap (gallons)	NA	NA	NA
Gallage charge	NA	NA	NA
General Service			
5/8" X 3/4"	NA	NA	NA
3/4"	NA	NA	NA
1"	NA	NA	NA
1-1/2"	NA	NA	NA
2"	NA	NA	NA
3"	NA	NA	NA
4"	NA	NA	NA
6"	NA	NA	NA
8"	NA	NA	NA
10"	NA	NA	NA
Gallage charge	NA	NA	NA
Flat Rate			
Res. Wastewater Only	NA	NA	NA
Comml. Wastewater Only	NA	NA	NA
Sprinkler Heads	NA	NA	NA
Reuse	NA	NA	NA

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)	
WATER						
1	Utility Plant in Service	2,569,077	0	0	2,569,077	A-5
2	Utility Land & Land Rights	109,802		0	109,802	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(954,933)	0	0	(954,933)	A-9
5	Less: CIAC	(845,607)	0	0	(845,607)	A-12
6	Accumulated Amortization of CIAC	485,642	0	0	485,642	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	123,302		0	123,302	A-1
11	Total Rate Base	1,487,284	0	0	1,487,284	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Ocala Oaks

Schedule: G-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical Projected

Water Sewer

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

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

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Unlimited % Increase	Supporting Schedules	
Water										
1	Water Sales Revenues	508,659		0	508,659	290,664	799,323	57.14%	56.8%	E-2w
2	Other Revenues	3,215		0	3,215	0	3,215			E-2w
3	OPERATING REVENUES	511,874	0	0	511,874	290,664	802,538			
4	Operation & Maintenance	461,882		0	461,882	4,293	466,175			B-5
5	Depreciation, net of CIAC Amort.	110,315	0	0	110,315		110,315			B-13
6	Amortization	0		0	0		0			
7	Taxes Other Than Income	32,345	17,976	0	50,321	13,071	63,392			B-15
8	Provision for Income Taxes	(53,814)		0	(53,814)	105,426	51,612			C-1
9	OPERATING EXPENSES	550,729	17,976	0	568,705	122,790	691,494			
10	NET OPERATING INCOME	(38,855)	(17,976)	0	(56,831)	167,875	111,044			
11	RATE BASE	1,487,284			1,487,284		1,487,284			A-1
12	RATE OF RETURN	-2.61%			-3.82%		7.47%			
Sewer										
13	Sewer Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2s
14	Other Revenues	NA		0	0	0	0			E-2s
15	OPERATING REVENUES	0	0	0	0	0	0			
16	Operation & Maintenance	NA		0	0	0	0			B-6
17	Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-14
18	Amortization	NA		0	0		0			
19	Taxes Other Than Income	NA	NA	0	NA	0	0			B-15
20	Provision for Income Taxes	NA		0	0	0	0			C-1
21	OPERATING EXPENSES	0	0	0	0	0	0			
22	NET OPERATING INCOME	0	0	0	0	0	0			
23	RATE BASE	NA			0		0			A-2
24	RATE OF RETURN	NA			NA		NA			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Ocala Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	<u>0</u>	<u>NA</u>
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	<u>17,976</u>	<u>NA</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>290,664</u>	<u>0</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>4,293</u>	<u>0</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>13,080</u>	<u>0</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	511,874	0
18	Plus Required Revenue Adjustment	<u>290,664</u>	<u>0</u>
19	Rate Year Revenue at Proposed Rates	802,538	0
20			
21	Less Operating Expenses Before Income Taxes	(639,882)	0
22	Less Interest Expense	(28,860)	0
23	Taxable Income	133,796	0
24	Income Tax at Composite Rate of 38.58%	51,612	0
25	Less Income Tax at Present Rates	<u>53,814</u>	<u>0</u>
26			
27	Income Tax Adjustment	<u>105,426</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Ocala Oaks

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)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	537,659	36.15%	5.10%	1.84%	27,436	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	888,730	59.76%	9.25%	5.53%	82,184	D-2
5 Customer Deposits	23,725	1.60%	6.00%	0.10%	1,423	D-2
6 Accumulated Deferred Income Taxes	37,170	2.50%	0.00%	0.00%	0	D-2
7 Total	<u>1,487,284</u>	<u>100.00%</u>		<u>7.47%</u>	<u>111,044</u>	
SEWER						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	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	0	0.00%	9.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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