

**Sunny Hills  
Water and Sewer**

Docket No. 080121-WS

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

Washington 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 \_\_\_\_\_
- GTR \_\_\_\_\_
- ECR** \_\_\_\_\_
- OPD \_\_\_\_\_
- PCA \_\_\_\_\_
- CLR \_\_\_\_\_
- SPA \_\_\_\_\_
- SEC \_\_\_\_\_
- OTH \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

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FPSC-COMMISSION CLERK



**Sunny Hills  
RATE BASE**

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**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Sunny Hills**

**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	2,634,063	32,566	2,666,630	68,096	2,734,725	A-5
2 Utility Land & Land Rights	10,779	0	10,779	0	10,779	A-5
3 Less: Non-Used & Useful Plant	0	(926,633)	(926,633)	0	(926,633)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(1,143,902)	(7,774)	(1,151,676)	94,759	(1,056,916)	A-9
6 Less: CIAC	(624,977)	0	(624,977)	0	(624,977)	A-12
7 Accumulated Amortization of CIAC	86,743	5,019	91,762	0	91,762	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	64,861	64,861	23,742	88,603	A-17, A-3
12 Total Rate Base	<u>962,706</u>	<u>(831,960)</u>	<u>130,746</u>	<u>186,597</u>	<u>317,343</u>	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Sunny Hills**  
**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.	(2) Description	(3) Historical Test Year 2007		(5) Pro Forma Test Year		(7) Supporting Schedules	
		(4) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments		(6) Adjusted Average Balance
1	Utility Plant in Service	626,582	10,107	636,689	2,789	639,477	A-6
2	Utility Land & Land Rights	4,483	0	4,483	0	4,483	A-6
3	Less: Non-Used & Useful Plant	0	(52,884)	(52,884)	0	(52,884)	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(487,962)	(5,855)	(493,817)	(10)	(493,827)	A-10
6	Less: CIAC	(2,483)	0	(2,483)	0	(2,483)	A-12
7	Accumulated Amortization of CIAC	1,574	(22)	1,552	0	1,552	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	19,434	19,434	7,368	26,802	A-17, A-3
12	<b>Total Rate Base</b>	<b>142,194</b>	<b>(29,220)</b>	<b>112,974</b>	<b>10,147</b>	<b>123,121</b>	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Sunny Hills

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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	29,177	9,055	
3	Allocation of Corp Structures & Improvements	3,390	1,052	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>32,566</u>	<u>10,107</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	8,986	2,789	
10	Meter replacement cost	117,390	NA	
11	(Less) Retirement of existing meters	(70,280)	NA	
12	Replace water pump and motor - Well #5	12,000	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>68,096</u>	<u>2,789</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(926,633)</u>	<u>(52,884)</u>	
24				
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	3,993	1,239	
30	Allocation of Corp Structures & Improvements	348	108	
31		-	-	
32	PSC Depr Rate Correction	3,432	4,508	
33		-	-	
34	Total 2007 Adjustments	<u>7,774</u>	<u>5,855</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	31	10	
38	Meter Replacements			
39	Retirement of existing meters	(70,280)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	1,178	NA	
41	Salvage	2,012	NA	
42	Replace water pump and motor - Well #5	(27,700)	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(94,759)</u>	<u>10</u>	
47				

**Sunny Hills**  
**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	<b>CIAC</b>			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10		-	-	
11	PSC Depr Rate Correction	5,019	(22)	
12	Total 2007 Adjustments	5,019	(22)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	64,861	19,434	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	23,742	7,368	



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

**Florida Public Service Commission**

**Sunny Hills**  
**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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	2,236,807	614,229
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	33,539	(33,538)
37	12/31/04 Balance	2,270,346	580,691
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	2,270,346	580,691
	2006		
42	Additions	149,908	49,474
43	Retirements	(16,778)	0
44	Adjustments	0	0
45	12/31/06 Balance	2,403,476	630,165
	2007		
46	Additions	1,054,381	3,952
47	Retirements	(23,711)	(2,338)
48	Adjustments	0	0
49	Allocations	38,016	11,798
50	12/31/07 Balance	3,472,163	643,578

Supporting Schedules: A-5, A-6

**Schedule of Water Plant in Service By Primary Account**

**Florida Public Service Commission**

Test Year Average balance

**Sunny Hills**

Schedule: A-5

**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 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 %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	5,112	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	10,779	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	18,156	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	91,832	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	7,232	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	153,881	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	1,754	0.00%	0	12,000	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	23,988	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	101,342	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	7,901	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	225,798	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	1,763,409	86.56%	1,526,407	0	86.56%	0
28	333.4	Services	78,651	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	65,834	0.00%	0	47,110	0.00%	0
30	335.4	Hydrants	15,080	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	3,390	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	16,670	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	29,177	0.00%	0	8,986	0.00%	0
38	341.5	Transportation Equipment	25,516	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	194	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,959	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	3,187	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	663	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	11,548	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	7,851	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	5,505	0.00%	0	0	0.00%	0
46		TOTAL	<u>2,677,409</u>		<u>1,526,407</u>	<u>68,096</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Sunny Hills  
 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	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112
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	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779
7	304.2	Structures & Improvements	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156
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	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	121,343	91,832
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
13	310.2	Power Generation Equipment	66,436	66,436	153,314	153,314	153,314	153,314	153,314	183,502	183,502	183,502	183,502	183,502	183,502	153,881
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	22,800	1,754
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988
19	311.3	Pumping Equipment	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342
20	320.3	Water Treatment Equipment	7,875	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	206,317	206,317	206,317	206,317	237,974	237,974	237,974	237,974	237,974	237,974	237,974	237,974	225,798
27	331.4	Transm. & Distribution Mains	1,643,397	1,638,918	1,638,918	1,638,918	1,638,918	1,641,270	1,641,270	1,644,349	1,644,349	1,644,349	1,644,349	2,432,656	2,432,656	1,763,409
28	333.4	Services	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651
29	334.4	Meters & Meter Installations	61,313	62,141	62,141	62,141	62,141	62,141	62,141	70,280	70,280	70,280	70,280	70,280	70,280	65,834
30	335.4	Hydrants	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	38,214	38,214	15,080
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	15,389	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,670
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851
45	348.5	Other Tangible Plant	5,325	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,505
46		TOTAL	2,403,476	2,401,437	2,488,314	2,488,314	2,488,314	2,522,324	2,522,324	2,563,731	2,563,731	2,563,731	2,563,731	3,379,377	3,434,147	2,644,842
47		Subtotal Land & Land Rights	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 Sunny Hills  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112
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	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779
7	304.2	Structures & Improvements	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156	18,156
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	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	89,373	121,343	91,832
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
13	310.2	Power Generation Equipment	66,436	66,436	153,314	153,314	153,314	153,314	153,314	183,502	183,502	183,502	183,502	183,502	183,502	153,881
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	22,800	1,754
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988
19	311.3	Pumping Equipment	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342
20	320.3	Water Treatment Equipment	7,875	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,904	7,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	206,317	206,317	206,317	206,317	237,974	237,974	237,974	237,974	237,974	237,974	237,974	237,974	225,798
27	331.4	Transm. & Distribution Mains	1,643,397	1,638,918	1,638,918	1,638,918	1,638,918	1,641,270	1,641,270	1,644,349	1,644,349	1,644,349	1,644,349	1,644,349	2,432,656	1,763,409
28	333.4	Services	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651	78,651
29	334.4	Meters & Meter Installations	61,313	62,141	62,141	62,141	62,141	62,141	62,141	70,280	70,280	70,280	70,280	70,280	70,280	65,834
30	335.4	Hydrants	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	38,214	38,214	15,080
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	3,279	3,346	3,346	3,346	3,346	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,390
36	340.5	Office Furniture & Equipment	15,389	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,777	16,670
37	340.51	Computer Equipment	23,048	24,109	26,269	26,576	27,345	27,936	28,874	29,495	31,405	32,591	32,879	34,179	34,590	29,177
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851
45	348.5	Other Tangible Plant	5,325	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,505
46		TOTAL	2,429,803	2,428,892	2,517,829	2,518,236	2,519,005	2,553,685	2,554,623	2,596,652	2,598,562	2,599,748	2,600,035	3,416,982	3,472,163	2,677,409
47		Subtotal Land & Land Rights	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Sunny Hills

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Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	3,990	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	4,483	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	1,057	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	280,152	69.89%	195,798	0	69.89%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	53,006	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	1,703	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	14,429	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	16,038	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	50.80%	0	0	50.80%	0
26	355.4	Power Generation Equipment	45,616	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	83,275	50.80%	42,303	0	50.80%	0
28	381.4	Plant Sewers	6,495	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	13,602	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	36,369	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	42,300	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	1,052	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,441	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	9,055	0.00%	0	2,789	0.00%	0
55	391.7	Transportation Equipment	10,677	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	81	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	1,624	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	1,333	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	277	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	4,832	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	3,285	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	641,172		238,102	2,789		0

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Sunny Hills  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella  
 Test Year and the ending balance for the prior year.

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchisees	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
10	361.2	Collection Sewers - Gravity	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006
13	364.2	Flow Measuring Devices	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Walls	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429
21	371.3	Pumping Equipment	15,550	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616
27	380.4	Treatment & Disposal Equipment	82,863	82,863	82,863	82,863	82,863	82,863	82,863	83,658	83,658	83,658	83,658	83,949	83,949	83,275
28	381.4	Plant Sewers	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchisees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
58	394.7	Laboratory Equipment	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832
61	397.7	Miscellaneous Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	630,165	630,694	630,694	630,694	630,694	630,694	630,694	631,488	631,488	631,488	631,488	631,760	631,760	631,065
64		Subtotal Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Sunny Hills  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
10	361.2	Collection Sewers - Gravity	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006
13	364.2	Flow Measuring Devices	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429
21	371.3	Pumping Equipment	15,550	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,079	16,038
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616
27	380.4	Treatment & Disposal Equipment	82,863	82,863	82,863	82,863	82,863	82,863	82,863	83,858	83,858	83,858	83,858	83,949	83,949	83,275
28	381.4	Plant Sewers	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,018	1,038	1,038	1,038	1,038	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,052
53	390.7	Office Furniture & Equipment	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441
54	390.71	Computer Equipment	7,153	7,482	8,152	8,248	8,486	8,670	8,961	9,154	9,747	10,115	10,204	10,607	10,735	9,055
55	391.7	Transportation Equipment	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
58	394.7	Laboratory Equipment	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832
61	397.7	Miscellaneous Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	638,336	639,214	639,885	639,980	640,218	640,427	640,718	641,705	642,298	642,666	642,755	643,450	643,578	641,172
64		Subtotal Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483



## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

## Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; 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.	(1) Description	(2)	(3)	(4)	(5)
		Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Pro Forma Test Year Adjusted Balance	Supporting Schedules
<b>Water</b>					
1	Plant in Service	1,526,407	0	1,526,407	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(599,774)	0	(599,774)	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	<b>TOTAL</b>	<u>926,633</u>	<u>0</u>	<u>926,633</u>	
<b>Sewer</b>					
9	Plant in Service	238,102	0	238,102	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	(185,218)	0	(185,218)	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	<b>TOTAL</b>	<u>52,884</u>	<u>0</u>	<u>52,884</u>	

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

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-8  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	1,001,615	436,054
	2004		
34	Additions	29,906	7,805
35	Retirements	0	0
36	Adjustments	5,273	(16,389)
37	12/31/04 Balance	1,036,794	427,470
	2005		
38	Additions	29,566	7,309
39	Retirements	0	0
40	Adjustments	(1)	0
41	12/31/05 Balance	1,066,359	434,779
	2006		
42	Additions	41,385	13,304
43	Retirements	(16,778)	0
44	Adjustments	24,544	33,034
45	12/31/06 Balance	1,115,510	481,117
	2007		
46	Additions	72,848	16,537
47	Retirements	(23,711)	(2,338)
48	Adjustments	17,554	7,953
49	Allocations	7,002	2,173
50	12/31/07 Balance	1,189,203	505,441

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sunny Hills

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 &amp; 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 %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	2,509	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	1,953	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	18,413	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	3,663	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	57,693	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	7	0.00%	0	(27,700)	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,791	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	103,876	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	239	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	152,926	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	692,899	86.56%	599,774	0	86.56%	0
28	333.4	Services	38,451	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	11,321	0.00%	0	(67,090)	0.00%	0
30	335.4	Hydrants	153	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	348	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	15,948	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3,993	0.00%	0	31	0.00%	0
38	341.5	Transportation Equipment	17,168	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	199	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	3,051	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	2,764	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	691	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	12,125	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	7,641	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	851	0.00%	0	0	0.00%	0
46		TOTAL	1,151,676		599,774	(94,759)		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,445	2,456	2,466	2,477	2,488	2,498	2,509	2,519	2,530	2,541	2,551	2,562	2,573	2,509
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	1,650	1,698	1,745	1,792	1,840	1,887	1,934	1,981	2,029	2,076	2,123	2,171	2,218	1,934
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	16,918	17,167	17,415	17,663	17,911	18,160	18,408	18,656	18,905	19,153	19,401	19,649	19,896	18,415
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	3,560	3,577	3,594	3,611	3,629	3,646	3,663	3,680	3,698	3,715	3,732	3,749	3,766	3,663
13	310.2	Power Generation Equipment	44,991	45,268	45,545	45,822	46,100	46,377	46,654	46,931	47,208	47,485	47,762	48,039	48,316	47,693
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	95	7
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,416	2,478	2,541	2,603	2,666	2,728	2,791	2,853	2,916	2,978	3,041	3,103	3,165	2,791
19	311.3	Pumping Equipment	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342
20	320.3	Water Treatment Equipment	60	90	120	149	179	209	239	269	299	329	359	389	419	239
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	158,866	159,331	159,796	160,260	160,725	146,475	147,011	147,547	148,083	148,619	149,155	149,691	150,227	152,753
27	331.4	Transm. & Distribution Mains	679,654	678,351	681,527	684,703	687,879	691,060	694,241	697,422	699,982	702,543	705,104	707,665	710,226	692,899
28	333.4	Services	37,468	37,632	37,796	37,959	38,123	38,287	38,451	38,615	38,779	38,943	39,106	39,270	39,434	38,451
29	334.4	Meters & Meter Installations	9,713	9,972	10,231	10,490	10,749	11,008	11,267	11,526	11,785	12,044	12,303	12,562	12,821	11,321
30	335.4	Hydrants	20	40	60	81	101	121	141	161	181	201	222	242	263	153
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	15,389	15,482	15,575	15,669	15,762	15,855	15,948	16,041	16,135	16,228	16,321	16,414	16,507	15,948
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	15,041	15,396	15,750	16,104	16,459	16,813	17,168	17,522	17,876	18,231	18,585	18,940	19,294	17,168
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	2,658	2,675	2,693	2,711	2,728	2,746	2,764	2,781	2,799	2,817	2,835	2,852	2,870	2,764
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548
44	347.5	Miscellaneous Equipment	7,379	7,423	7,467	7,510	7,554	7,597	7,641	7,685	7,728	7,772	7,815	7,859	7,903	7,636
45	348.5	Other Tangible Plant	575	621	667	713	759	805	851	897	943	989	1,035	1,081	1,127	851
46		TOTAL	1,115,510	1,116,362	1,132,692	1,138,385	1,144,078	1,135,061	1,140,830	1,142,320	1,148,255	1,154,190	1,160,125	1,167,630	1,175,283	1,143,902

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,445	2,456	2,466	2,477	2,488	2,498	2,509	2,519	2,530	2,541	2,551	2,562	2,573	2,509
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	1,650	1,701	1,751	1,802	1,852	1,902	1,953	2,003	2,053	2,104	2,154	2,205	2,255	1,953
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	16,918	17,166	17,414	17,662	17,910	18,159	18,407	18,655	18,903	19,151	19,399	19,647	19,893	18,413
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	3,560	3,577	3,594	3,611	3,629	3,646	3,663	3,680	3,698	3,715	3,732	3,749	3,766	3,663
13	310.2	Power Generation Equipment	44,991	45,268	45,543	45,818	46,093	46,368	46,643	46,918	47,193	47,468	47,743	48,018	48,293	46,918
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	95
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,416	2,478	2,541	2,603	2,666	2,728	2,791	2,853	2,916	2,978	3,041	3,103	3,165	2,791
19	311.3	Pumping Equipment	101,342	101,764	102,187	102,609	103,031	103,453	103,876	104,298	104,720	105,142	105,565	105,987	106,409	103,876
20	320.3	Water Treatment Equipment	60	90	120	149	179	209	239	269	299	329	359	389	419	239
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	158,866	159,358	159,850	160,341	160,833	161,325	161,817	162,309	162,801	163,293	163,785	164,277	164,769	162,309
27	331.4	Transm. & Distribution Mains	679,654	678,351	681,527	684,703	687,879	691,055	694,231	697,407	700,583	703,759	706,935	710,111	713,287	692,899
28	333.4	Services	37,468	37,632	37,796	37,959	38,123	38,287	38,451	38,615	38,779	38,943	39,107	39,271	39,435	38,451
29	334.4	Meters & Meter Installations	9,713	9,972	10,231	10,490	10,749	11,008	11,267	11,526	11,785	12,044	12,303	12,562	12,821	11,321
30	335.4	Hydrants	20	40	60	81	101	121	141	161	181	201	222	242	263	153
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	306	313	320	327	334	341	348	355	362	369	377	384	391	348
36	340.5	Office Furniture & Equipment	15,389	15,482	15,575	15,669	15,762	15,855	15,948	16,041	16,135	16,228	16,321	16,414	16,507	15,948
37	340.51	Computer Equipment	1,662	1,997	2,362	2,731	3,111	3,499	3,900	4,310	4,746	5,199	5,656	6,130	6,611	3,993
38	341.5	Transportation Equipment	15,041	15,396	15,750	16,105	16,459	16,814	17,168	17,523	17,877	18,231	18,586	18,940	19,295	17,168
39	342.5	Stores Equipment	194	195	196	197	198	199	199	200	201	202	203	204	205	199
40	343.5	Tools, Shop & Garage Equipment	2,959	2,974	2,990	3,005	3,021	3,036	3,051	3,067	3,082	3,098	3,113	3,129	3,144	3,051
41	344.5	Laboratory Equipment	2,658	2,675	2,693	2,711	2,728	2,746	2,764	2,781	2,799	2,817	2,835	2,852	2,870	2,764
42	345.5	Power Operated Equipment	663	668	672	677	681	686	691	695	700	704	709	714	718	691
43	346.5	Communication Equipment	11,548	11,644	11,740	11,837	11,933	12,029	12,125	12,222	12,318	12,414	12,510	12,607	12,703	12,125
44	347.5	Miscellaneous Equipment	7,378	7,423	7,467	7,511	7,554	7,597	7,641	7,685	7,728	7,772	7,816	7,859	7,903	7,641
45	348.5	Other Tangible Plant	575	621	667	713	759	805	851	897	943	989	1,035	1,081	1,127	851
46		TOTAL	1,117,478	1,119,241	1,136,512	1,143,151	1,149,800	1,151,449	1,158,098	1,164,747	1,171,396	1,178,045	1,184,694	1,191,343	1,197,992	1,151,676

**Schedule of Sewer Accumulated Depreciation By Primary Account**  
 Test Year Average balance  
**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-10  
 Page: 1 of 3  
 Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful 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	1,997	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	446	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	203,750	69.89%	142,401	0	69.89%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	42,332	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	1,873	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	6,220	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	1,377	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	50.80%	0	0	50.80%	0
26	355.4	Power Generation Equipment	36,671	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	84,285	50.80%	42,817	0	50.80%	0
28	381.4	Plant Sewers	3,434	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	5,834	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	37,379	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	43,475	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	108	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,656	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1,239	0.00%	0	10	0.00%	0
55	391.7	Transportation Equipment	6,243	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	83	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	1,151	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	1,156	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	289	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	5,074	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	2,746	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		<u>493,817</u>		<u>185,218</u>	<u>10</u>		<u>0</u>

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Schedule: A-10

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,947	1,955	1,964	1,972	1,980	1,989	1,997	2,005	2,014	2,022	2,030	2,039	2,047	1,997
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	428	431	434	437	440	443	446	449	452	455	458	461	464	446
10	361.2	Collection Sewers - Gravity	200,638	201,156	201,675	202,194	202,713	203,232	203,750	204,269	204,788	205,307	205,826	206,344	206,863	203,750
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	41,635	41,751	41,867	41,983	42,100	42,216	42,332	42,448	42,565	42,681	42,797	42,913	43,030	42,332
13	364.2	Flow Measuring Devices	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	5,979	6,019	6,059	6,099	6,140	6,180	6,220	6,260	6,300	6,340	6,380	6,420	6,460	6,220
21	371.3	Pumping Equipment	930	1,005	1,079	1,154	1,228	1,303	1,377	1,451	1,526	1,600	1,675	1,749	1,824	1,377
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	35,530	35,721	35,911	36,101	36,291	36,481	36,671	36,861	37,051	37,241	37,431	37,621	37,811	36,671
27	380.4	Treatment & Disposal Equipment	82,863	82,863	82,863	82,863	82,863	82,863	82,863	81,539	81,927	82,314	82,701	82,463	82,851	82,603
28	381.4	Plant Sewers	3,341	3,358	3,372	3,387	3,403	3,418	3,434	3,449	3,465	3,480	3,496	3,511	3,527	3,434
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	5,621	5,656	5,692	5,727	5,763	5,798	5,834	5,869	5,904	5,940	5,975	6,011	6,046	5,834
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369	36,369
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	5,353	5,501	5,650	5,798	5,946	6,094	6,243	6,391	6,539	6,688	6,836	6,984	7,133	6,243
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	1,100	1,108	1,117	1,125	1,134	1,142	1,151	1,159	1,168	1,176	1,185	1,193	1,201	1,151
58	394.7	Laboratory Equipment	1,112	1,119	1,127	1,134	1,141	1,149	1,156	1,164	1,171	1,178	1,186	1,193	1,201	1,156
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832
61	397.7	Miscellaneous Equipment	2,637	2,655	2,673	2,691	2,710	2,728	2,746	2,764	2,783	2,801	2,819	2,837	2,856	2,746
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	481,117	482,301	483,485	484,670	485,854	487,038	488,222	488,083	489,654	491,226	492,797	493,743	495,315	487,982



Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Sunny Hills

Docket No. 080121-W9

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,947	1,955	1,964	1,972	1,980	1,989	1,997	2,005	2,014	2,022	2,030	2,039	2,047	1,997
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	428	431	434	437	440	443	446	449	452	455	458	461	464	446
10	361.2	Collection Sewers - Gravity	200,638	201,156	201,675	202,194	202,713	203,232	203,750	204,269	204,788	205,307	205,826	206,344	206,863	203,750
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	41,835	41,751	41,867	41,983	42,100	42,216	42,332	42,448	42,565	42,681	42,797	42,913	43,030	42,332
13	364.2	Flow Measuring Devices	1,703	1,731	1,760	1,788	1,817	1,845	1,873	1,902	1,930	1,958	1,987	2,015	2,044	1,873
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	5,979	6,019	6,059	6,099	6,140	6,180	6,220	6,260	6,300	6,340	6,380	6,420	6,460	6,220
21	371.3	Pumping Equipment	930	1,005	1,079	1,154	1,228	1,303	1,377	1,451	1,526	1,600	1,675	1,749	1,824	1,377
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	35,530	35,721	35,911	36,101	36,291	36,481	36,671	36,861	37,051	37,241	37,431	37,621	37,811	36,671
27	380.4	Treatment & Disposal Equipment	82,863	83,247	83,630	84,014	84,398	84,781	85,165	85,549	85,933	86,317	86,701	87,085	87,469	84,285
28	381.4	Plant Sewers	3,341	3,356	3,372	3,387	3,403	3,418	3,434	3,449	3,465	3,480	3,496	3,511	3,527	3,434
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	5,621	5,656	5,692	5,727	5,763	5,798	5,834	5,869	5,904	5,940	5,975	6,011	6,046	5,834
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	36,369	36,537	36,706	36,874	37,043	37,211	37,379	37,548	37,716	37,884	38,053	38,221	38,390	37,379
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	42,300	42,496	42,692	42,887	43,083	43,279	43,475	43,671	43,867	44,062	44,258	44,454	44,650	43,475
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	95	97	99	101	104	106	108	110	112	115	117	119	121	108
53	390.7	Office Furniture & Equipment	6,441	6,477	6,513	6,548	6,584	6,620	6,656	6,691	6,727	6,763	6,799	6,835	6,870	6,856
54	390.71	Computer Equipment	516	620	733	848	965	1,086	1,210	1,338	1,473	1,613	1,755	1,903	2,052	1,239
55	391.7	Transportation Equipment	5,353	5,501	5,650	5,798	5,946	6,094	6,243	6,391	6,539	6,688	6,836	6,984	7,133	6,243
56	392.7	Stores Equipment	81	81	82	82	83	83	83	84	84	84	85	85	86	83
57	393.7	Tools, Shop & Garage Equipment	1,100	1,108	1,117	1,125	1,134	1,142	1,151	1,159	1,168	1,176	1,185	1,193	1,201	1,151
58	394.7	Laboratory Equipment	1,112	1,119	1,127	1,134	1,141	1,149	1,156	1,164	1,171	1,178	1,186	1,193	1,201	1,156
59	395.7	Power Operated Equipment	277	279	281	283	285	287	289	290	292	294	296	298	300	289
60	396.7	Communication Equipment	4,832	4,872	4,913	4,953	4,993	5,033	5,074	5,114	5,154	5,194	5,235	5,275	5,315	5,074
61	397.7	Miscellaneous Equipment	2,637	2,655	2,673	2,691	2,710	2,728	2,746	2,764	2,783	2,801	2,819	2,837	2,856	2,746
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	481,728	483,873	486,027	488,182	490,341	492,502	494,668	495,129	497,309	499,494	501,680	503,246	505,441	493,817

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

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-11  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	160,992	2,397
	2004		
26	Additions	104,250	0
27	Adjustments	0	0
28	12/31/04 Balance	265,242	2,397
	2005		
29	Additions	119,678	0
30	Adjustments	0	0
31	12/31/05 Balance	384,920	2,397
	2006		
32	Additions	189,650	0
33	Adjustments	0	0
34	12/31/06 Balance	574,570	2,397
	2007		
35	Additions	71,518	371
36	Adjustments	0	0
37	12/31/07 Balance	646,088	2,768

Supporting Schedules: A-12

## Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Sunny Hills

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 &amp; Pro Forma

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

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	308,039	0.00%	0		0.00%	0
4	334	Meter Fees	17,050	0.00%	0		0.00%	0
5	331	Main Extension Charge	237,795	0.00%	0		0.00%	0
6	333	Service Installation Fees	62,093	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>624,977</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>624,977</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	2,172	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	311	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>2,483</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>2,483</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	299,933	302,733	302,733	304,833	304,833	304,833	305,533	307,633	309,733	312,850	316,350	315,904	316,604	308,039
4	334	Meter Fees	16,003	16,363	16,363	16,633	16,633	16,633	16,723	16,993	17,263	17,648	18,098	18,098	18,188	17,050
5	331	Main Extension Charge	198,089	236,870	236,870	238,208	238,208	238,208	238,854	239,992	241,330	243,316	246,754	247,200	247,646	237,795
6	333	Service Installation Fees	60,544	61,116	61,116	61,545	61,545	61,545	61,688	62,117	62,546	62,791	63,506	63,506	63,649	62,093
7		Total Cash CIAC	574,569	617,082	617,082	621,219	621,219	621,219	622,598	626,735	630,872	636,606	644,709	644,709	646,088	624,977
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	574,569	617,082	617,082	621,219	621,219	621,219	622,598	626,735	630,872	636,606	644,709	644,709	646,088	624,977
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	225	225	225	225	225	225	225	225	225	225	596	596	596	311
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,768	2,768	2,768	2,483
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,768	2,768	2,768	2,483

**Schedule of Water Contributions in Aid of Construction By Classification**  
 Test Year Average balance  
**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**  
 Schedule: A-12  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	299,933	302,733	302,733	304,833	304,833	304,833	305,533	307,633	309,733	312,850	316,350	315,904	316,604	308,039
4	334 Meter Fees	16,003	16,363	16,363	16,633	16,633	16,633	16,723	16,993	17,263	17,648	18,098	18,098	18,188	17,050
5	331 Main Extension Charge	198,089	236,870	236,870	238,208	238,208	238,208	238,654	239,992	241,330	243,316	246,754	247,200	247,646	237,795
6	333 Service Installation Fees	60,544	61,116	61,116	61,545	61,545	61,545	61,688	62,117	62,546	62,791	63,506	63,506	63,649	62,093
7	Total Cash CIAC	574,569	617,082	617,082	621,219	621,219	621,219	622,598	626,735	630,872	636,606	644,709	644,709	646,088	624,977
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	574,569	617,082	617,082	621,219	621,219	621,219	622,598	626,735	630,872	636,606	644,709	644,709	646,088	624,977
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	225	225	225	225	225	225	225	225	225	225	596	596	596	311
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash CIAC	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,768	2,768	2,768	2,483
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,768	2,768	2,768	2,483

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

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-13  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	62,283	1,401
	2004		
26	Additions	1,177	17
27	Adjustments	2,043	(146)
28	12/31/04 Balance	65,503	1,272
	2005		
29	Additions	2,614	15
30	Adjustments	0	0
31	12/31/05 Balance	68,117	1,287
	2006		
32	Additions	18,550	262
33	Adjustments	(5,834)	0
34	12/31/06 Balance	80,833	1,549
	2007		
35	Additions	11,817	55
36	Adjustments	10,235	(48)
37	12/31/07 Balance	102,885	1,556

Supporting Schedules: A-14



**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

**Florida Public Service Commission**

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		
		(2) Adjusted Balance	(3) Non-Used & Useful		(5) Amount	(6) Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	58,578	0.00%	0		0.00%	0
4	334 Meter Fees	4,177	0.00%	0		0.00%	0
5	331 Main Extension Charge	10,643	0.00%	0		0.00%	0
6	333 Service Installation Fees	18,364	0.00%	0		0.00%	0
7	Total Cash	<u>91,762</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>91,762</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	1,449	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	102	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>1,552</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>1,552</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
 Sunny Hills  
 Docket No. 080121-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		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	51,621	52,248	52,875	53,503	54,130	54,757	55,384	56,011	56,638	57,265	57,892	58,518	59,142	55,383
4	334	Meter Fees	3,757	3,795	3,832	3,869	3,907	3,945	3,982	4,021	4,059	4,098	4,137	4,176	4,216	3,984
5	331	Main Extension Charge	7,862	8,113	8,364	8,615	8,866	9,116	9,367	9,617	9,867	10,117	10,366	10,617	10,867	9,366
6	333	Service Installation Fees	17,592	17,662	17,731	17,801	17,871	17,940	18,010	18,080	18,149	18,218	18,288	18,357	18,425	18,010
7		Total Cash AAC	80,833	81,818	82,803	83,788	84,773	85,758	86,743	87,728	88,713	89,698	90,683	91,668	92,650	86,743
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	80,833	81,818	82,803	83,788	84,773	85,758	86,743	87,728	88,713	89,698	90,683	91,668	92,650	86,743
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,454	1,450
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	100	104	108	112	116	120	124	128	132	136	140	145	150	124
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	1,549	1,553	1,557	1,561	1,565	1,569	1,573	1,577	1,581	1,585	1,589	1,594	1,604	1,574
26																
27		Property														
28	364	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	1,549	1,553	1,557	1,561	1,565	1,569	1,573	1,577	1,581	1,585	1,589	1,594	1,604	1,574

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Sunny Hills  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

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	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	51,621	52,768	53,915	55,069	56,224	57,379	58,536	59,701	60,875	62,060	63,258	64,455	65,654	58,578
4	334 Meter Fees	3,757	3,825	3,894	3,963	4,032	4,102	4,171	4,242	4,314	4,387	4,463	4,538	4,614	4,177
5	331 Main Extension Charge	7,862	8,321	8,780	9,242	9,704	10,165	10,628	11,093	11,561	12,032	12,510	12,989	13,469	10,643
6	333 Service Installation Fees	17,592	17,719	17,847	17,975	18,103	18,231	18,360	18,489	18,620	18,750	18,883	19,015	19,148	18,364
7	Total Cash AAC	80,833	82,634	84,436	86,249	88,063	89,877	91,695	93,526	95,369	97,230	99,114	100,997	102,885	91,762
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	80,833	82,634	84,436	86,249	88,063	89,877	91,695	93,526	95,369	97,230	99,114	100,997	102,885	91,762
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	100	100	100	101	101	102	102	103	103	103	105	106	107	102
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	1,549	1,549	1,550	1,550	1,551	1,551	1,552	1,552	1,552	1,553	1,554	1,555	1,556	1,552
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	1,549	1,549	1,550	1,550	1,551	1,551	1,552	1,552	1,552	1,553	1,554	1,555	1,556	1,552

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Sunny Hills****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-15

Page: 1 of 1

Preparer: N/A

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

---

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

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

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

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

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

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

**Florida Public Service Commission**

**Sunny Hills**  
**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.	Water Year End Balance	Sewer Year End Balance
Description		

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Sunny Hills

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	<b>For All Systems:</b>		
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	<b>TOTAL CURRENT ASSETS</b>	<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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	1.549%	1.528%
25	Assets Allocated - Water (line 10 x line 23)	40,319	40,620
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(33,265)	(5,142)
27			
28	Allocation Percentage - Sewer	0.481%	0.474%
29	Assets Allocated - Sewer (line 7 x line 17)	12,534	12,606
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(10,341)	(1,596)
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	31,111	29,383
39	Sewer	8,919	8,424
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water (Lines 25-26+34+38+42)</b>	<u>38,165</u>	<u>64,861</u>
47	<b>Sewer (Lines 29-30+35+39+43)</b>	<u>11,112</u>	<u>19,434</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Sunny Hills

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 Arzaldo

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	85,965,260	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	93,763,536	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,725,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,875	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	96,690,508	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	(30,154,077)	(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	66,453,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,458)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,254,839)	(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	656,531	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,580	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	3,333	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,331	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	1,561,032	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

Sunny Hills  
 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	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
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	19,487	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	133,048	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



**Sunny Hills**  
**NET OPERATING INCOME**

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

Florida Public Service Commission

Sunny Hills

Schedule: B-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical 2007 & Pro Forma

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

(1) Line No.	(2) Description	(3) Per Books 2007	(4) Utility Test Year Adjustment	(5) Adjusted Test Year 2007	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	275,600	(2,391)	273,209	0	273,209	46,444	319,653	B-4, E-2
2	Operation & Maintenance	147,974	27,786	175,760	19,933	195,693	686	196,379	B-5
3	Depreciation, net of CIAC Amort.,U&U	61,031	(24,699)	36,332	2,227	38,558	0	38,558	B-13
4	Amortization	0	3,457	3,457	0	3,457	0	3,457	B-3
5	Taxes Other Than Income	55,436	(19,637)	35,799	8,086	43,884	2,090	45,974	B-15
6	Provision for Income Taxes	4,305	3,282	7,587	(13,051)	(5,465)	16,845	11,380	C-1, B-3
7	OPERATING EXPENSES	268,745	(9,811)	258,934	17,193	276,127	19,621	295,748	
8	NET OPERATING INCOME	6,855	7,420	14,275	(17,193)	(2,918)	26,823	23,905	
9	RATE BASE	962,706	(831,960)	130,746	186,597	317,343		317,343	A-1
10	RATE OF RETURN	0.71%		10.92%				7.53%	

## Schedule of Sewer Net Operating Income

Florida Public Service Commission

## Sunny Hills

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	86,899	(2,269)	84,630	0	84,630	49,234	133,863	B-4, E-2
2	Operation & Maintenance	89,288	(13,952)	75,336	8,711	84,047	727	84,774	B-6
3	Depreciation, net of CIAC Amort.,U&U	16,482	2,862	19,344	232	19,577	0	19,577	B-14
4	Amortization	0	991	991	0	991	0	991	B-3
5	Taxes Other Than Income	3,540	7,965	11,505	191	11,696	2,216	13,911	B-15
6	Provision for Income Taxes	(8,645)	(890)	(9,535)	(3,599)	(13,134)	17,857	4,723	C-1, B-3
7	OPERATING EXPENSES	100,665	(3,023)	97,641	5,536	103,177	20,799	123,976	
8	NET OPERATING INCOME	(13,766)	754	(13,012)	(5,536)	(18,547)	28,434	9,887	
9	RATE BASE	142,194	(29,220)	112,974	10,147	123,121		123,121	A-2
10	RATE OF RETURN	-9.68%		-11.52%				8.03%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills  
 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		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>				
2	A	REVENUES				
3		Billed less Booked Revenue	(2,391)		E-2	
4		Billed less Booked Revenue		(2,269)		
5		TOTAL REVENUE ADJUSTMENTS	<u>(2,391)</u>	<u>(2,269)</u>		
6						
7	B	OPERATIONS & MAINTENANCE			B-5, B-6	
8	601/701	Salaries & Wages - Employees	Redistribute Admin employee terminations & New Hires	(275)	(85)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	580	295	
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	688	213	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	136	42	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	113	35	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	75	23	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	6	2	
24	635/735	Contractual Services - Testing	0	0		
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	577	179	
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	26,531	(14,456)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(393)	(122)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(252)	(78)	
40						
41						
42		TOTAL O&M ADJUSTMENTS	<u>27,786</u>	<u>(13,952)</u>		
43						

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills  
 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	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>				
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14	
3	Allocation of Corporate IT	4,949	1,536		
4	Allocation of Corp Structures & Improvements	85	26		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	6,917	7,953		
7	PSC Depr Rate Correction, Amort CIAC	(10,235)	48		
8	Reduction for NU&U	(26,416)	(6,700)		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>(24,699)</u>	<u>2,862</u>		
10					
11					
12	D AMORTIZATION				
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	3,457	991		
14	-	0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>3,457</u>	<u>991</u>		
16					
17					
18	E TAXES OTHER THAN INCOME TAX			B-15	
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(551)	(102)	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	7,249	5,304	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(4,515)	4,515	
22	Property tax adjustment	NU&U portion of Property Taxes	(21,819)	(1,752)	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(19,637)</u>	<u>7,965</u>		
24					
25					
26	F INCOME TAXES			C-1	
27	Income tax impact of the adjustments to per book income	3,282	(890)		
28	TOTAL INCOME TAX ADJUSTMENTS	<u>3,282</u>	<u>(890)</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>(9,811)</u>	<u>(3,024)</u>		

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	2,345	1,191
5	601/701		Market Based Increases	3,562	2,417
6	601/701		New Rates Manager & Controller	2,598	806
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	1,587	1,243
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	76	24
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	297	92
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	23	7
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(929)	(288)
24	634/734		Additional 2008 Service Co employee benefits	202	63
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	126	39
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	10	3
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(808)	(251)
29	636/736		Additional 2008 ACO employee benefits	907	281
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	128	40
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	978	303
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	7,914	2,456
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)	917	284
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>		<u>19,933</u>	<u>8,711</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills  
 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	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
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)	1,178	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	749	232	
6	Replace water pump and motor - Well #5	300		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>2,227</u>	<u>232</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	456	277	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	14,615	(187)	
22	Property taxes associated with Pro Forma plant	2,694	46	
23	Property Tax adjustment for Non-Used & Useful plant	(9,679)	55	
24	TOTAL	<u>8,086</u>	<u>191</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(13,051)	(3,599)	
28	TOTAL	<u>(13,051)</u>	<u>(3,599)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>17,194</u>	<u>5,535</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>46,444</u>	<u>49,234</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>686</u>	<u>727</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>2,090</u>	<u>2,216</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	273,209	84,630	B-1, B-2
46	Plus Required Revenue Adjustment	<u>46,444</u>	<u>49,234</u>	
47	Rate Year Revenue at Proposed Rates	<u>319,653</u>	<u>133,863</u>	
48				
49	Less Operating Expenses Before Income Taxes	(284,368)	(119,253)	B-1, B-2
50	Less Interest Expense	<u>(5,783)</u>	<u>(2,366)</u>	D-1
51	Taxable Income	<u>29,502</u>	<u>12,243</u>	
52	Income Tax at Composite Rate of 38.575%	11,380	4,723	
53	Less Income Tax at Present Rates	5,465	13,134	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>16,845</u>	<u>17,857</u>	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		Account No. and Description	Revenues	(3) SEWER		
	Account No. and Description	Revenues			Account No. and Description	Revenues	
1	<b>WATER SALES</b>				<b>SEWER SALES</b>		
2	460.1	Unmetered Water Revenue		0	521.1	Flat Rate - Residential	1,593
3	461.1	Metered - Residential	259,001		521.2	Flat Rate - Commercial	0
4	461.2	Metered - Commercial	15,114		521.3	Flat Rate - Industrial	0
5	461.3	Metered - Industrial	0		521.4	Flat Rate - Public Authorities	0
6	461.4	Metered - Public Authorities	0		521.5	Flat Rate - Multi-Family	0
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other	0
8	461.6	Metered - Other	0		522.1	Measured - Residential	85,043
9	462.1	Public Fire Protection	0		522.2	Measured - Commercial	262
10	462.2	Private Fire Protection	0		522.3	Measured - Industrial	0
11	464.0	Other Sales - Public Authorities	0		522.4	Measured - Public Authorities	0
12	465.0	Irrigation Customers	0		522.5	Measured - Multi-Family	0
13	466.0	Sales for Resale	0		523.0	Other Sales - Public Authorities	0
14	467.0	Interdepartmental Sales	0		524.0	Revenues From Other Systems	0
15	475.0	Unbilled Revenues	0		525.0	Interdepartmental Sales	0
16					526.0	Effluent	0
17					527.0	Unbilled Revenues	0
18					540.5	Flat Rate - Reuse	0
19	TOTAL WATER SALES		<u>274,115</u>		TOTAL SEWER SALES		<u>86,899</u>
20							
21	<b>OTHER WATER REVENUES</b>				<b>OTHER SEWER REVENUES</b>		
22	470.0	Forfeited Discounts	0		531.0	Sale Of Sludge	0
23	471.0	Misc. Service Revenues	1,485		532.0	Forfeited Discounts	0
24	472.0	Rents From Water Property	0		534.0	Rents From Sewer Property	0
25	473.0	Interdepartmental Rents	0		535.0	Interdepartmental Rents	0
26	474.04	Other Water Revenues	0		536.0	Other Sewer Revenues	0
27	TOTAL OTHER WATER REVENUES		<u>1,485</u>		TOTAL OTHER SEWER REVENUES		<u>0</u>
28							
29	TOTAL WATER OPERATING REVENUES		<u>275,600</u>		TOTAL SEWER OPERATING REVENUES		<u>86,899</u>

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

**Florida Public Service Commission**

**Sunny Hills**

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.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007	2007	2007	Unacc. Water	2007	Pro Forma	Unacc. Water	Pro Forma	
		Per Books	Normalizations	Normalized	Ajdstmnt @	Adjusted	Adjustments	0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	46,953	305	47,258		47,258	8,504		55,762	
2	603 Salaries & Wages - Officers, Exec.	1,036	0	1,036		1,036	0		1,036	
3	604 Employee Pensions & Benefits	12,220	0	12,220		12,220	1,587		13,807	
4	610 Purchased Water	0	0	0	0	0	0	0	0	
5	615 Purchased Power	28,967	0	28,967		28,967	0		28,967	
6	616 Fuel for Purchased Power	1,966	0	1,966	0	1,966	0	0	1,966	
7	618 Chemicals	844	0	844		844	0		844	
8	620 Materials & Supplies	5,553	0	5,553	0	5,553	0	0	5,553	
9	631 Contractual Services - Engineering	164	0	164		164	0		164	
10	632 Contractual Services - Accounting	(137)	688	551		551	0		551	
11	633 Contractual Services - Legal	224	136	360		360	0		360	
12	634 Contractual Services - Mgmt. Fees	12,749	194	12,943		12,943	(331)		12,612	
13	635 Contractual Services - Testing	4,871	0	4,871		4,871	0		4,871	
14	636 Contractual Services - Other	10,348	577	10,925		10,925	234		11,159	
15	641 Rental of Building/Real Prop.	953	0	953		953	128		1,081	
16	642 Rental of Equipment	466	0	466		466	0		466	
17	650 Transportation Expenses	9,106	0	9,106		9,106	978		10,084	
18	656 Insurance - Vehicle	603	0	603		603	0		603	
19	657 Insurance - General Liability	2,400	0	2,400		2,400	0		2,400	
20	658 Insurance - Workman's Comp.	360	0	360		360	0		360	
21	659 Insurance - Other	792	0	792		792	0		792	
22	660 Advertising Expense	5	0	5		5	0		5	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	7,914		7,914	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0	
25	670 Bad Debt Expense	595	0	595		595	0		595	
26	675 Miscellaneous Expense	6,935	25,886	32,821		32,821	917		33,737	
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>147,974</b>	<b>27,786</b>	<b>175,760</b>	<b>0</b>	<b>175,760</b>	<b>19,933</b>	<b>0</b>	<b>195,693</b>	

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

**Florida Public Service Commission**

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	601 Salaries & Wages - Employees	4,601	4,132	5,710	3,857	2,892	3,943	3,884	5,112	5,776	3,708	1,545	1,792	46,953	
2	603 Salaries & Wages - Officers, Exec.	135	179	(836)	143	145	240	171	156	435	212	(109)	166	1,036	
3	604 Employee Pensions & Benefits	1,147	708	(394)	1,358	1,283	1,286	1,308	749	1,263	582	1,481	1,448	12,220	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	2,144	1,905	2,043	2,347	2,201	2,193	2,458	2,452	3,245	2,775	2,446	2,759	28,967	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	1,966	0	0	0	1,966	
7	618 Chemicals	126	0	0	149	63	0	140	0	185	132	49	0	844	
8	620 Materials & Supplies	7	1,608	132	720	628	572	103	291	647	240	224	383	5,553	
9	631 Contractual Services - Engineering	21	21	21	21	21	21	21	21	0	0	0	0	164	
10	632 Contractual Services - Accounting	161	140	140	(410)	82	82	81	82	(50)	80	83	(606)	(137)	
11	633 Contractual Services - Legal	15	22	18	17	17	22	20	84	23	(52)	18	224	224	
12	634 Contractual Services - Mgmt. Fees	854	853	1,017	1,350	1,312	1,217	877	530	1,577	947	1,197	1,018	12,749	
13	635 Contractual Services - Testing	113	113	1	369	363	138	313	185	724	795	647	1,113	4,871	
14	636 Contractual Services - Other	642	911	736	829	808	765	931	1,027	1,664	1,079	261	695	10,348	
15	641 Rental of Building/Real Prop.	63	95	78	71	74	94	84	87	355	97	(219)	77	953	
16	642 Rental of Equipment	37	40	36	39	38	41	39	40	61	40	(17)	72	466	
17	650 Transportation Expenses	652	709	793	692	800	717	660	842	587	1,067	886	700	9,106	
18	656 Insurance - Vehicle	50	50	50	50	50	50	50	50	50	50	50	50	603	
19	657 Insurance - General Liability	200	200	200	200	200	200	198	200	200	200	200	200	2,400	
20	658 Insurance - Workman's Comp.	30	30	30	30	30	30	30	30	30	30	30	30	360	
21	659 Insurance - Other	66	66	66	66	66	66	65	66	66	66	66	66	792	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(1)	0	5	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	82	296	54	(472)	361	34	550	(539)	(70)	1,074	(2,559)	1,783	595	
26	675 Miscellaneous Expense	224	893	512	510	573	583	926	528	853	972	(276)	637	6,935	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>11,369</b>	<b>12,972</b>	<b>10,408</b>	<b>11,937</b>	<b>12,008</b>	<b>12,293</b>	<b>12,907</b>	<b>11,931</b>	<b>19,649</b>	<b>14,169</b>	<b>5,931</b>	<b>12,400</b>	<b>147,974</b>	

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

Florida Public Service Commission

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

**Sunny Hills**

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Line No.	Account No. and Name	2007												2007 Total 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	601 Salaries & Wages - Employees	4,305	3,683	5,343	3,519	2,543	3,499	3,488	4,701	4,096	3,248	2,584	1,429	42,438
2	603 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	(0)	0	0	0	0	(0)	0
3	604 Employee Pensions & Benefits	(354)	(835)	(1,713)	(189)	(201)	(138)	(139)	(696)	(24)	(886)	(15)	(24)	(5,214)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,139	1,898	2,037	2,342	2,195	2,186	2,452	2,446	3,219	2,768	2,462	2,753	28,898
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	1,966	0	0	0	1,966
7	618 Chemicals	126	0	0	149	63	0	140	0	185	132	49	0	844
8	620 Materials & Supplies	0	1,597	123	712	619	561	93	281	606	229	249	374	5,444
9	631 Contractual Services - Engineering	21	21	21	21	21	21	21	21	0	0	0	0	164
10	632 Contractual Services - Accounting	0	0	0	(328)	0	0	(0)	(0)	(0)	(0)	(0)	0	(328)
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	112	112	0	368	362	137	312	184	721	795	649	1,112	4,863
14	636 Contractual Services - Other	14	292	188	225	171	170	308	375	579	384	17	19	2,743
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	32	32	30	34	33	34	33	34	34	33	0	66	393
17	650 Transportation Expenses	(0)	(0)	69	(0)	(0)	0	(0)	2	0	238	(0)	0	310
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	86	302	59	(467)	366	40	555	(533)	(47)	1,081	(2,573)	1,787	656
26	675 Miscellaneous Expense	96	699	353	364	422	392	755	350	126	773	173	480	4,984
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>6,576</b>	<b>7,802</b>	<b>6,510</b>	<b>6,750</b>	<b>6,594</b>	<b>6,901</b>	<b>8,018</b>	<b>7,164</b>	<b>11,461</b>	<b>8,793</b>	<b>3,594</b>	<b>7,997</b>	<b>88,161</b>

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

Florida Public Service Commission

Sunny Hills  
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.	81	96	(904)	81	81	158	99	81	127	127	81	100	209	
3	604 Employee Pensions & Benefits	1,512	1,558	1,332	1,559	1,496	1,439	1,461	1,459	1,345	1,484	1,460	1,484	17,589	
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	161	140	140	(83)	82	82	81	82	(50)	80	82	(606)	193	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	854	853	1,017	1,349	1,312	1,217	876	529	1,576	946	1,198	1,018	12,745	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	533	475	430	495	525	452	496	520	546	548	578	559	6,157	
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	674	742	751	717	826	750	689	870	710	863	810	726	9,127	
18	656 Insurance - Vehicle	50	50	50	50	50	50	50	50	50	50	50	50	603	
19	657 Insurance - General Liability	200	200	200	200	200	200	198	200	200	200	200	200	2,399	
20	658 Insurance - Workman's Comp.	30	30	30	30	30	30	30	30	30	30	30	30	360	
21	659 Insurance - Other	66	66	66	66	66	66	65	66	66	66	66	66	791	
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	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>4,161</b>	<b>4,211</b>	<b>3,113</b>	<b>4,465</b>	<b>4,668</b>	<b>4,444</b>	<b>4,044</b>	<b>3,888</b>	<b>4,600</b>	<b>4,394</b>	<b>4,556</b>	<b>3,628</b>	<b>50,172</b>	

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

**Florida Public Service Commission**

**Sunny Hills**  
**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	296	449	367	338	349	444	396	411	1,680	460	(1,039)	363	4,515	46.83%	
2	603 Salaries & Wages - Officers, Exec.	54	82	67	62	64	81	73	75	308	84	(191)	67	828	8.59%	
3	604 Employee Pensions & Benefits	(10)	(15)	(13)	(12)	(12)	(15)	(14)	(14)	(58)	(16)	36	(12)	(155)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	5	7	6	5	5	7	6	6	26	7	(16)	6	70	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	7	11	9	8	8	11	10	10	41	11	(25)	9	110	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(2)	-0.02%	
11	633 Contractual Services - Legal	15	22	18	17	17	22	20	84	23	(52)	18	224	2.33%		
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	1	0	(1)	0	4	0.04%	
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	1	3	1	(2)	1	8	0.09%	
14	636 Contractual Services - Other	95	144	118	108	112	142	127	132	539	148	(333)	116	1,448	15.02%	
15	641 Rental of Building/Real Prop.	63	95	78	71	74	94	84	87	355	97	(219)	77	953	9.89%	
16	642 Rental of Equipment	5	7	6	5	6	7	6	7	27	7	(17)	6	73	0.76%	
17	650 Transportation Expenses	(22)	(33)	(27)	(25)	(26)	(32)	(29)	(30)	(123)	(34)	76	(27)	(330)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	1	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(1)	0	5	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(4)	(6)	(5)	(5)	(5)	(6)	(5)	(6)	(23)	(6)	14	(5)	(61)	-0.63%	
26	675 Miscellaneous Expense	128	194	159	146	151	192	171	178	726	199	(449)	157	1,951	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>633</b>	<b>959</b>	<b>785</b>	<b>722</b>	<b>745</b>	<b>948</b>	<b>845</b>	<b>879</b>	<b>3,588</b>	<b>982</b>	<b>(2,220)</b>	<b>775</b>	<b>9,640</b>	<b>100.00%</b>	
	675863 Service & Sundry Input to be allocated to lines 1-26	633	959	785	722	745	948	845	879	3,588	982	(2,220)	775	9,640		

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

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-6

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstrmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstrmnt @ N/A	Pro Forma	
1	701 Salaries & Wages - Employees	36,665	210	36,874		36,874	4,415	41,289		
2	703 Salaries & Wages - Officers, Exec.	2,270	0	2,270		2,270	0	2,270		
3	704 Employee Pensions & Benefits	10,471	0	10,471		10,471	1,243	11,714		
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0		
5	711 Sludge Removal Expense	525	0	525		525	0	525		
6	715 Purchased Power	626	0	626	0	626	0	626		
7	716 Fuel for Power Production	0	0	0		0	0	0		
8	718 Chemicals	1,006	0	1,006	0	1,006	0	1,006		
9	720 Materials & Supplies	3,649	0	3,649		3,649	0	3,649		
10	731 Contractual Services - Engineering	57	0	57		57	0	57		
11	732 Contractual Services - Accounting	(75)	213	139		139	0	139		
12	733 Contractual Services - Legal	598	42	640		640	0	640		
13	734 Contractual Services - Mgmt. Fees	3,966	60	4,026		4,026	(103)	3,923		
14	735 Contractual Services - Testing	1,467	0	1,467		1,467	0	1,467		
15	736 Contractual Services - Other	12,266	179	12,445		12,445	73	12,518		
16	741 Rental of Building/Real Prop.	2,539	0	2,539		2,539	40	2,579		
17	742 Rental of Equipment	195	0	195		195	0	195		
18	750 Transportation Expenses	1,952	0	1,952		1,952	303	2,256		
19	756 Insurance - Vehicle	188	0	188		188	0	188		
20	757 Insurance - General Liability	747	0	747		747	0	747		
21	758 Insurance - Workman's Comp.	112	0	112		112	0	112		
22	759 Insurance - Other	246	0	246		246	0	246		
23	760 Advertising Expense	13	0	13		13	0	13		
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	2,456	2,456		
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0		
26	770 Bad Debt Expense	612	0	612		612	0	612		
27	775 Miscellaneous Expense	9,194	(14,656)	(5,463)		(5,463)	284	(5,178)		
28										
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>89,288</b>	<b>(13,952)</b>	<b>75,336</b>	<b>0</b>	<b>75,336</b>	<b>8,711</b>	<b>84,047</b>		

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

**Florida Public Service Commission**

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	3,610	3,698	3,571	3,059	3,281	3,142	2,680	3,157	15,098	3,862	(10,301)	1,808	36,665	
2	703 Salaries & Wages - Officers, Exec.	180	186	(99)	197	203	251	270	254	2,451	360	(2,245)	261	2,270	
3	704 Employee Pensions & Benefits	359	861	940	797	1,085	1,025	201	1,050	524	1,052	1,518	1,057	10,471	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	525	0	0	0	0	0	0	0	0	0	525	
6	715 Purchased Power	53	48	51	51	50	51	58	57	241	63	(155)	57	626	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	140	229	75	105	42	126	0	143	48	98	0	1,006	
9	720 Materials & Supplies	21	603	1,447	420	65	470	66	202	358	153	(187)	30	3,649	
10	731 Contractual Services - Engineering	7	7	7	7	7	7	7	7	0	0	0	0	57	
11	732 Contractual Services - Accounting	50	43	43	(155)	25	25	24	25	(22)	24	32	(188)	(75)	
12	733 Contractual Services - Legal	42	42	49	47	48	55	65	62	654	87	(616)	62	598	
13	734 Contractual Services - Mgmt. Fees	266	265	317	420	408	379	273	165	500	295	361	317	3,966	
14	735 Contractual Services - Testing	92	92	262	227	92	92	92	92	159	108	67	92	1,467	
15	736 Contractual Services - Other	437	1,406	1,064	454	825	1,794	1,273	1,111	5,438	1,481	(3,793)	776	12,266	
16	741 Rental of Building/Real Prop.	179	180	209	198	205	233	276	263	2,777	369	(2,614)	265	2,539	
17	742 Rental of Equipment	14	14	16	15	16	18	21	20	213	28	(201)	20	195	
18	750 Transportation Expenses	147	168	161	154	185	152	118	179	(742)	140	1,158	133	1,952	
19	756 Insurance - Vehicle	16	16	16	16	16	16	15	16	16	16	15	16	188	
20	757 Insurance - General Liability	62	62	62	62	62	62	61	62	64	62	60	62	747	
21	758 Insurance - Workman's Comp.	9	9	9	9	9	9	9	9	10	9	9	9	112	
22	759 Insurance - Other	21	21	21	21	21	21	20	21	21	21	20	21	246	
23	760 Advertising Expense	1	1	1	1	1	1	1	1	14	2	(13)	1	13	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	(11)	(11)	(13)	231	218	(4)	(234)	302	(456)	540	199	(149)	612	
27	775 Miscellaneous Expense	555	770	702	843	723	888	861	833	5,905	1,152	(5,080)	1,042	9,194	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>6,108</b>	<b>8,620</b>	<b>9,590</b>	<b>7,149</b>	<b>7,651</b>	<b>8,728</b>	<b>6,287</b>	<b>7,889</b>	<b>33,367</b>	<b>9,874</b>	<b>(21,668)</b>	<b>5,694</b>	<b>89,288</b>	



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

Florida Public Service Commission

Sunny Hills  
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.

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	2,763	2,847	2,580	2,123	2,308	2,039	1,372	1,911	1,945	2,113	2,082	553	24,637	
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	0	0	
3	704 Employee Pensions & Benefits	(754)	(277)	(124)	(341)	(1)	(12)	(838)	0	(27)	0	(0)	(0)	(2,374)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	525	0	0	0	0	0	0	0	0	0	525	
6	715 Purchased Power	40	35	36	36	36	34	38	38	38	36	36	38	441	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	140	229	75	105	42	126	0	143	48	98	0	1,006	
9	720 Materials & Supplies	0	582	1,423	397	41	443	35	172	39	111	114	0	3,357	
10	731 Contractual Services - Engineering	7	7	7	7	7	7	7	7	0	0	0	0	57	
11	732 Contractual Services - Accounting	0	(0)	(0)	(129)	(0)	(0)	(0)	(0)	0	0	0	(0)	(129)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	(0)	0	0	0	0	(0)	0	(0)	0	0	0	(0)	0	
14	735 Contractual Services - Testing	90	90	260	225	90	90	90	90	135	105	90	90	1,445	
15	736 Contractual Services - Other	0	985	612	0	350	1,300	700	550	1,050	750	0	200	6,497	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	(0)	0	(0)	0	0	(0)	(0)	(0)	(0)	0	0	(0)	(0)	
19	756 Insurance - Vehicle	0	0	0	0	0	0	(0)	0	0	0	0	0	0	
20	757 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	0	(0)	0	0	(0)	0	
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	
22	759 Insurance - Other	0	0	(0)	(0)	(0)	0	0	(0)	0	0	0	0	0	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	244	231	11	(217)	318	(278)	564	32	(132)	773	
27	775 Miscellaneous Expense	189	402	273	439	303	411	296	295	221	397	271	500	3,996	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,335</b>	<b>4,812</b>	<b>5,821</b>	<b>3,077</b>	<b>3,470</b>	<b>4,366</b>	<b>1,610</b>	<b>3,382</b>	<b>3,265</b>	<b>4,124</b>	<b>2,723</b>	<b>1,249</b>	<b>40,232</b>	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	25	30	(281)	25	25	49	31	25	39	39	25	31	65	
3	704 Employee Pensions & Benefits	1,142	1,168	1,099	1,170	1,119	1,075	1,084	1,093	1,003	1,112	1,093	1,100	13,259	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	50	44	44	(26)	26	26	25	25	(15)	25	25	(188)	60	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	265	265	316	419	407	378	272	164	489	294	372	316	3,956	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	166	147	134	154	163	140	154	161	169	170	179	174	1,911	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	209	231	233	223	256	233	214	270	220	268	251	225	2,833	
19	756 Insurance - Vehicle	16	16	16	16	16	16	15	16	16	16	16	16	187	
20	757 Insurance - General Liability	62	62	62	62	62	62	61	62	62	62	62	62	745	
21	758 Insurance - Workman's Comp.	9	9	9	9	9	9	9	9	9	9	9	9	112	
22	759 Insurance - Other	20	20	21	21	21	20	20	20	20	20	20	20	246	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,965</b>	<b>1,991</b>	<b>1,652</b>	<b>2,073</b>	<b>2,104</b>	<b>2,008</b>	<b>1,885</b>	<b>1,847</b>	<b>2,013</b>	<b>2,015</b>	<b>2,053</b>	<b>1,765</b>	<b>23,371</b>	

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

Florida Public Service Commission

Sunny Hills  
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												Total Annual	Allocation Rate
		(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	847	851	991	936	973	1,102	1,307	1,246	13,154	1,749	(12,383)	1,255	12,028	46.83%
2	703 Salaries & Wages - Officers, Exec.	155	156	182	172	178	202	240	228	2,412	321	(2,270)	230	2,205	8.59%
3	704 Employee Pensions & Benefits	(29)	(29)	(34)	(32)	(33)	(38)	(45)	(43)	(452)	(60)	426	(43)	(413)	-1.61%
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715 Purchased Power	13	13	15	14	15	17	20	19	203	27	(191)	19	185	0.72%
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720 Materials & Supplies	21	21	24	23	24	27	32	30	320	42	(301)	30	292	1.14%
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(7)	(1)	6	(1)	(6)	-0.02%
12	733 Contractual Services - Legal	42	42	49	47	48	55	65	62	654	87	(616)	62	598	2.33%
13	734 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	11	1	(10)	1	10	0.04%
14	735 Contractual Services - Testing	2	2	2	2	2	2	2	2	24	3	(23)	2	22	0.09%
15	736 Contractual Services - Other	272	273	318	300	312	354	419	400	4,219	561	(3,972)	403	3,858	15.02%
16	741 Rental of Building/Real Prop.	179	180	209	198	205	233	276	263	2,777	369	(2,614)	265	2,539	9.89%
17	742 Rental of Equipment	14	14	16	15	16	18	21	20	213	28	(201)	20	195	0.76%
18	750 Transportation Expenses	(62)	(62)	(73)	(69)	(71)	(81)	(96)	(91)	(963)	(128)	906	(92)	(880)	-3.43%
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.01%
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	759 Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
23	760 Advertising Expense	1	1	1	1	1	1	1	1	14	2	(13)	1	13	0.05%
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
26	770 Bad Debt Expense	(11)	(11)	(13)	(13)	(13)	(15)	(18)	(17)	(177)	(24)	167	(17)	(162)	-0.63%
27	775 Miscellaneous Expense	366	368	428	405	420	476	565	538	5,684	756	(5,351)	542	5,198	20.24%
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,808</b>	<b>1,817</b>	<b>2,117</b>	<b>1,999</b>	<b>2,077</b>	<b>2,354</b>	<b>2,792</b>	<b>2,660</b>	<b>28,089</b>	<b>3,734</b>	<b>(26,444)</b>	<b>2,680</b>	<b>25,684</b>	<b>100.00%</b>
	775863 Service & Sundry input to be allocated to lines 1-27	1,808	1,817	2,117	1,999	2,077	2,354	2,792	2,660	28,089	3,734	(26,444)	2,680	25,684	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Sunny Hills

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	91,333	47,258	(44,075)	-48.26%
2	603	Salaries & Wages - Officers, Exec.	0	1,036	1,036	-
3	604	Employee Pensions & Benefits	17,602	12,220	(5,382)	-30.58%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	11,093	28,967	17,874	161.13%
6	616	Fuel for Power Production	298	1,966	1,668	559.62%
7	618	Chemicals	960	844	(116)	-12.05%
8	620	Materials & Supplies	6,025	5,553	(472)	-7.83%
9	631	Contractual Services - Engineering	60	164	104	174.00%
10	632	Contractual Services - Accounting	207	551	344	166.15%
11	633	Contractual Services - Legal	1,220	360	(860)	-70.47%
12	634	Contractual Services - Mgmt. Fees	0	12,943	12,943	-
13	635	Contractual Services - Testing	2,187	4,871	2,684	122.73%
14	636	Contractual Services - Other	948	10,925	9,977	1052.41%
15	641	Rental of Building/Real Prop.	416	953	537	129.08%
16	642	Rental of Equipment	24	466	442	1842.83%
17	650	Transportation Expenses	8,667	9,106	439	5.07%
18	656	Insurance - Vehicle	0	603	603	-
19	657	Insurance - General Liability	1,486	2,400	914	61.52%
20	658	Insurance - Workman's Comp.	1,419	360	(1,059)	-74.64%
21	659	Insurance - Other	6	792	786	13092.45%
22	660	Advertising Expense	67	5	(62)	-92.93%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	441	0	(441)	-100.00%
25	670	Bad Debt Expense	1,125	595	(530)	-47.09%
26	675	Miscellaneous Expense	9,391	32,821	23,430	249.49%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>154,975</u>	<u>175,760</u>	<u>20,785</u>	<u>13.41%</u>
28	Total Customers (EOY)		448.0	657.5	209.5	46.76%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>63.47%</u>

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Sunny Hills**

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	
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	New generator
7	618	Chemicals	
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	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	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

## Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	50,641	36,874	(13,767)	-27.18%
2	703	Salaries & Wages - Officers, Exec.	0	2,270	2,270	-
3	704	Employee Pensions & Benefits	9,901	10,471	570	5.76%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	294	525	231	78.57%
6	715	Purchased Power	3,836	626	(3,210)	-83.69%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	376	1,006	630	167.59%
9	720	Materials & Supplies	3,222	3,649	427	13.26%
10	731	Contractual Services - Engineering	24	57	33	137.67%
11	732	Contractual Services - Accounting	83	139	56	67.22%
12	733	Contractual Services - Legal	487	640	153	31.46%
13	734	Contractual Services - Mgmt. Fees	0	4,026	4,026	-
14	735	Contractual Services - Testing	1,747	1,467	(280)	-16.04%
15	736	Contractual Services - Other	381	12,445	12,064	3166.46%
16	741	Rental of Building/Real Prop.	166	2,539	2,373	1429.51%
17	742	Rental of Equipment	10	195	185	1848.35%
18	750	Transportation Expenses	11,219	1,952	(9,267)	-82.60%
19	756	Insurance - Vehicle	0	188	188	-
20	757	Insurance - General Liability	593	747	154	25.92%
21	758	Insurance - Workman's Comp.	771	112	(659)	-85.49%
22	759	Insurance - Other	2	246	244	12213.39%
23	760	Advertising Expense	27	13	(14)	-53.29%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	176	0	(176)	-100.00%
26	770	Bad Debt Expense	449	612	163	36.19%
27	775	Miscellaneous Expense	3,711	(5,463)	(9,174)	-247.21%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>88,116</u>	<u>75,336</u>	<u>(12,780)</u>	<u>-14.50%</u>
29	Total Customers (EOY)		177.0	182.0	5.0	2.82%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>14.53%</u>

Supporting Schedules: B-6, F-8

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal			<u>275,000</u>			
4							
5	<u>Consulting &amp; 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. & Conferances.	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	Sub-Total Consulting			<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	Sub-Total Aqua Employees			<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	Sub-Total Other			<u>190,000</u>			
35	Total			<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
	Total	Allocation %	Allocated Amount	Allocation %	Allocated Amount		Allocated Amount
a Amortization of Rate Case Expense:							
b							
c							
d Prior Unamortized Rate Case Expense	0	2.321%	0			0.720%	0
e Subtotal Prior Cases	0		0				0
f							
g Current rate Case Expense	1,364,000	2.321%	31,656			0.720%	9,824
h							
i Total Projected Rate Case Expense	1,364,000		31,656				9,824
j							
k Amortization Period in Years:	4						
l Annual Amortization	341,000		7,914				2,456
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**

**Sunny Hills**  
**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	<b>TOTAL WATER PROJECTS</b>		0	
11				
12	<u>SEWER:</u>			
13	None			
14				
15				
16				
17				
18				
19				
20	<b>TOTAL SEWER PROJECTS</b>		0	



**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Increased dump fees
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	Increased flows/demand & flushing
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

## Contractual Services

## Florida Public Service Commission

## Sunny Hills

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
<b>Water</b>				
1	Aqua Services, Inc.	Management	13,036	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	4,837	Corporate services and sundry charges
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Allocation of Expenses  
Intercompany Expenses Per Books  
Sunny Hills**

**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	(2) Acct. No. Water Sewer		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
				Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	1.49%	0.46%		1.95%	#Custs	209	65		273	14,011
3	604	704	Employee Pensions & Benefits	2.20%	1.66%		3.87%	#Custs	17,589	13,259		30,847	797,833
4	610	710	Purchased Water/Sewage Trtmt						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	1.59%	0.49%		2.08%	#Custs	193	60		253	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	1.54%	0.48%		2.02%	#Custs	12,745	3,956		16,700	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	1.54%	0.48%		2.02%	#Custs	6,157	1,911		8,068	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	1.54%	0.48%		2.02%	#Custs	9,127	2,833		11,960	593,365
18	656	756	Insurance - Vehicle	1.54%	0.48%		2.02%	#Custs	603	187		790	39,196
19	657	757	Insurance - General Liability	1.54%	0.48%		2.02%	#Custs	2,399	745		3,144	155,967
20	658	758	Insurance - Workman's Comp.	1.54%	0.48%		2.02%	#Custs	360	112		471	23,380
21	659	759	Insurance - Other	1.54%	0.48%		2.02%	#Custs	791	246		1,037	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						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**  
**Sunny Hills**  
**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. No. Water Sewer		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
				Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.45%	1.20%		1.65%	#Custs	4,515	12,028		16,542	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.45%	1.20%		1.65%	#Custs	828	2,205		3,033	183,603
3	604	704	Employee Pensions & Benefits	0.45%	1.20%		1.65%	#Custs	(155)	(413)		(569)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.45%	1.20%		1.65%	#Custs	70	185		255	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.45%	1.20%		1.65%	#Custs	110	292		402	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.45%	1.20%		1.65%	#Custs	(2)	(6)		(8)	(503)
11	633	733	Contractual Services - Legal	0.45%	1.20%		1.65%	#Custs	224	598		823	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.45%	1.20%		1.65%	#Custs	4	10		14	845
13	635	735	Contractual Services - Testing	0.45%	1.20%		1.65%	#Custs	8	22		30	1,820
14	636	736	Contractual Services - Other	0.45%	1.20%		1.65%	#Custs	1,448	3,858		5,306	321,204
15	641	741	Rental of Building/Real Prop.	0.45%	1.20%		1.65%	#Custs	953	2,539		3,492	211,386
16	642	742	Rental of Equipment	0.45%	1.20%		1.65%	#Custs	73	195		268	16,221
17	650	750	Transportation Expenses	0.45%	1.20%		1.65%	#Custs	(330)	(880)		(1,211)	(73,289)
18	656	756	Insurance - Vehicle	0.45%	1.19%		1.64%	#Custs	0	1		1	42
19	657	757	Insurance - General Liability	0.45%	1.20%		1.65%	#Custs	1	2		3	166
20	658	758	Insurance - Workman's Comp.	0.45%	1.20%		1.64%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.45%	1.20%		1.64%	#Custs	0	1		1	55
22	660	760	Advertising Expense	0.45%	1.20%		1.65%	#Custs	5	13		17	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.45%	1.20%		1.65%	#Custs	(61)	(162)		(223)	(13,483)
26	675	775	Miscellaneous Expense	0.43%	1.13%		1.56%	#Custs	1,951	5,198		7,149	458,407

Allocation methodology is addressed in Appendix 1

## Net Depreciation Expense - Water

Florida Public Service Commission

## Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-13

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) (3) (4) (5) Historical Test Year 2007				(6) Expense	(7) (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %		Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	128	0	128	100.00%	128	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	567	37	605	100.00%	605	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	3,068	(3)	3,065	100.00%	3,065	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	207	0	207	100.00%	207	0	0
13	310.2 Power Generation Equipment	8,058	0	8,058	100.00%	8,058	0	0
14	311.2 Pumping Equipment	95	0	95	100.00%	95	300	300
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	750	0	750	100.00%	750	0	0
19	311.3 Pumping Equipment	0	5,067	5,067	100.00%	5,067	0	0
20	320.3 Water Treatment Equipment	359	0	359	100.00%	359	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	6,147	358	6,504	100.00%	6,504	0	0
27	331.4 Transm. & Distribution Mains	41,242	0	41,242	13.44%	5,543	0	0
28	333.4 Services	1,966	0	1,966	100.00%	1,966	0	0
29	334.4 Meters & Meter Installations	3,311	0	3,311	100.00%	3,311	1,178	1,178
30	335.4 Hydrants	343	0	343	100.00%	343	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	85	85	100.00%	85	0	0
36	340.5 Office Furniture & Equipment	1,118	0	1,118	100.00%	1,118	0	0
37	340.51 Computer Equipment	0	4,949	4,949	100.00%	4,949	749	749
38	341.5 Transportation Equipment	4,253	1	4,254	100.00%	4,254	0	0
39	342.5 Stores Equipment	0	11	11	100.00%	11	0	0
40	343.5 Tools, Shop & Garage Equipment	0	185	185	100.00%	185	0	0
41	344.5 Laboratory Equipment	213	0	213	100.00%	213	0	0
42	345.5 Power Operated Equipment	0	55	55	100.00%	55	0	0
43	346.5 Communication Equipment	0	1,155	1,155	100.00%	1,155	0	0
44	347.5 Miscellaneous Equipment	472	52	524	100.00%	524	0	0
45	348.5 Other Tangible Plant	552	0	552	100.00%	552	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	72,848	11,951	84,799		49,100	2,227	2,227
48	Composite U&U Rate				57.90%			
49	(LESS) AMORTIZATION OF CIAC	(11,817)	(10,235)	(22,052)		(12,768)	0	0
50								
51	NET DEPRECIATION EXPENSE	61,031	1,716	62,747		36,332	2,227	2,227

## Net Depreciation Expense - Sewer

Florida Public Service Commission

## Sunny Hills

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) (3) (4) (5) Historical Test Year 2007				(6) Expense	(7) (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %		Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	100	0	100	100.00%	100	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	35	0	35	100.00%	35	0	0
10	361.2 Collection Sewers - Gravity	6,226	0	6,226	30.11%	1,875	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	1,395	0	1,395	100.00%	1,395	0	0
13	364.2 Flow Measuring Devices	0	341	341	100.00%	341	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3 Receiving Wells	481	0	481	100.00%	481	0	0
21	371.3 Pumping Equipment	893	0	893	100.00%	893	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4 Structures & Improvements	0	0	0	49.20%	0	0	0
26	355.4 Power Generation Equipment	2,281	0	2,281	100.00%	2,281	0	0
27	380.4 Treatment & Disposal Equipment	2,327	2,302	4,628	49.20%	2,277	0	0
28	381.4 Plant Sewers	186	0	186	100.00%	186	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5 Structures & Improvements	425	0	425	100.00%	425	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5 Pumping Equipment	0	2,021	2,021	100.00%	2,021	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5 Treatment & Disposal Equipment	0	2,350	2,350	100.00%	2,350	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7 Structures & Improvements	0	26	26	100.00%	26	0	0
53	390.7 Office Furniture & Equipment	0	429	429	100.00%	429	0	0
54	390.71 Computer Equipment	0	1,536	1,536	100.00%	1,536	232	232
55	391.7 Transportation Equipment	1,779	0	1,779	100.00%	1,779	0	0
56	392.7 Stores Equipment	0	5	5	100.00%	5	0	0
57	393.7 Tools, Shop & Garage Equipment	102	0	102	100.00%	102	0	0
58	394.7 Laboratory Equipment	89	0	89	100.00%	89	0	0
59	395.7 Power Operated Equipment	0	23	23	100.00%	23	0	0
60	396.7 Communication Equipment	0	483	483	100.00%	483	0	0
61	397.7 Miscellaneous Equipment	219	0	219	100.00%	219	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	16,537	9,515	26,052		19,350	232	232
64	Composite U&U Rate				74.27%			
65	(LESS) AMORTIZATION OF CIAC	(55)	48	(7)		(5)	0	0
66	NET DEPRECIATION EXPENSE	16,482	9,563	26,045		19,344	232	232

## Taxes Other Than Income

## Florida Public Service Commission

## Sunny Hills

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 (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.49%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	12,845	(944)	43,534		55,436
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(551)				(551)
5	Payroll & Property Tax Adjustments		7,249	(4,515)		2,734
6	Non-U&U Adjustment @ 55.92%			(21,819)		(21,819)
7	Total Test Year Adjustments	(551)	7,249	(26,335)	0	(19,637)
8	Adjusted Test Year	12,294	6,305	17,199	0	35,799
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		456			456
12	2007 Plant in Service Additions			14,615		14,615
13	Pro Forma Plant in Service Additions			2,694		2,694
14	Non-U&U Adjustment @ 55.92%			(9,679)		(9,679)
15	Total Pro Forma Adjustments	0	456	7,630	0	8,086
16	Adjusted Pro Forma	12,294	6,761	24,829	0	43,884
17						
18	RAFTs Assoc. with Revenue Increase	2,090				2,090
19						
20	Total Pro Forma	14,384	6,761	24,829	0	45,974
<b>Sewer</b>						
21	Test Year Per Books	3,910	(371)	0		3,540
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(102)				(102)
25	Payroll & Property Tax Adjustments		5,304	4,515		9,820
26	Non-U&U Adjustment @ 38.81%			(1,752)		(1,752)
27	Total Test Year Adjustments	(102)	5,304	2,763	0	7,965
28	Adjusted Test Year	3,808	4,934	2,763	0	11,505
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		277			277
32	2007 Plant in Service Additions			(187)		(187)
33	Pro Forma Plant in Service Additions			46		46
34	Non-U&U Adjustment @ 38.81%			55		55
35	Total Pro Forma Adjustments	0	277	(87)	0	191
36	Adjusted Pro Forma	3,808	5,211	2,676	0	11,696
37						
38	RAFTs Assoc. with Revenue Increase	2,216				2,216
39						
40	Total Pro Forma	6,024	5,211	2,676	0	13,911

Recap Schedules: B-1, B-2

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





**Sunny Hills  
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**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	4,305	16,566	20,871	(13,051)	7,820	C-2
2	Deferred Income Tax Expense	0	(13,284)	(13,284)	0	(13,284)	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	<b>Total Income Tax Expense</b>	<b>4,305</b>	<b>3,282</b>	<b>7,587</b>	<b>(13,051)</b>	<b>(5,465)</b>	
<b>Sewer</b>							
7	Current Tax Expense	(8,645)	(132)	(8,777)	(3,599)	(12,376)	C-2
8	Deferred Income Tax Expense	0	(758)	(758)	0	(758)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(8,645)</b>	<b>(890)</b>	<b>(9,535)</b>	<b>(3,599)</b>	<b>(13,134)</b>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Sunny Hills

Schedule C-2

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

Line No.	(1) Description	(2) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)						
		Water				Sewer						
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	11,159	10,703	21,862	(30,245)	(8,383)	(22,411)	(136)	(22,547)	(9,134)	(31,681)	B-1, B-2
2	Less: Interest Charges	0	(2,194)	(2,194)	(3,589)	(5,783)	0	(2,171)	(2,171)	(195)	(2,366)	C-3
3												
4	Taxable Income	11,159	8,508	19,668	(33,834)	(14,166)	(22,411)	(2,307)	(24,718)	(9,330)	(34,048)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(34,437)	(34,437)	0	(34,437)	-	(1,965)	(1,965)	0	(1,965)	C-5
9	Total Schedule M Adjustments	0	(34,437)	(34,437)	0	(34,437)	0	(1,965)	(1,965)	0	(1,965)	
10												
11	Taxable Income Before State Taxes	11,159	42,946	54,105	(33,834)	20,271	(22,411)	(342)	(22,753)	(9,330)	(32,082)	
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	614	2,362	2,976	(1,861)	1,115	(1,233)	(19)	(1,251)	(513)	(1,765)	
15												
16	Federal Taxable Income	10,546	40,584	51,129	(31,973)	19,156	(21,178)	(323)	(21,501)	(8,817)	(30,318)	
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	3,691	14,204	17,895	(11,191)	6,705	(7,412)	(113)	(7,525)	(3,086)	(10,611)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	3,691	14,204	17,895	(11,191)	6,705	(7,412)	(113)	(7,525)	(3,086)	(10,611)	
24												
25	Summary:											
26	Current State Income Tax	614	2,362	2,976	(1,861)	1,115	(1,233)	(19)	(1,251)	(513)	(1,765)	
27	Current Federal Income Tax	3,691	14,204	17,895	(11,191)	6,705	(7,412)	(113)	(7,525)	(3,086)	(10,611)	
28												
29	Total Current Income Tax Expense (To C-1)	4,305	16,566	20,871	(13,051)	7,820	(8,645)	(132)	(8,777)	(3,599)	(12,376)	

**Schedule of Interest in Tax Expense Calculation**

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water		(4) 2007 Adjusted	Note*	(5) Sewer		(7) 2007 Adjusted	(8) Supporting Schedules
		2007 Per Books	2007 Adjustments			2007 Per Books	2007 Adjustments		
1	Interest on Long-Term Debt	0	1,870	1,870	Note*	0	2,071	2,071	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	324	324		0	100	100	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	<b>Total Used For Tax Calculation</b>	<b>0</b>	<b>2,194</b>	<b>2,194</b>		<b>0</b>	<b>2,171</b>	<b>2,171</b>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Balances From Sch. D-1	Water					Sewer				
	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)		130,746		112,974
Weighted Cost of Long Term Debt (D-1)	1.43%	1,870	1.83%	2,071
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,870		2,071

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Sunny Hills  
 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	Water Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Sewer Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,870	3,589	5,460	2,071	195	2,266	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	324	0	324	100	0	100	
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>2,194</u>	<u>3,589</u>	<u>5,783</u>	<u>2,171</u>	<u>195</u>	<u>2,366</u>	

	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt 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)		317,343		123,121
Weighted Cost of Long Term Debt (D-1)	1.72%	5,460	1.84%	2,266
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		5,460		2,266

## Book/Tax Differences - Permanent

Florida Public Service Commission

Sunny Hills

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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
<b>WATER</b>		
1		
2	None	
3		
4	Total	<u>0</u>
<b>SEWER</b>		
5		
6	None	
7		
8	Total	<u>0</u>

## Deferred Income Tax Expense

Florida Public Service Commission

## Sunny Hills

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)	(2)	(3)	(4)	(5)	(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	61,031	(29,604)	31,427	16,482	7,776	24,257		
4	Book Depreciation & Amortization	61,031	1,716	62,747	16,482	9,563	26,045		B-13,14
5									
6	Depreciation Difference	0	(31,320)	(31,320)	0	(1,787)	(1,787)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(3,117)	(3,117)	0	(178)	(178)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(34,437)	(34,437)	0	(1,965)	(1,965)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(1,894)	(1,894)	0	(108)	(108)		
16									
17	Timing Differences for Federal Taxes	0	(32,543)	(32,543)	0	(1,857)	(1,857)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(11,390)	(11,390)	0	(650)	(650)		
21									
22	Total Deferred Taxes (to C-1)	0	(13,284)	(13,284)	0	(758)	(758)		

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	28,112	28,112				0	28,112	28,112
2	2004	114	0	114				114	0	114
3	2005	9,250	133	9,383				9,250	133	9,383
4	2006	4,970	29,788	34,758				4,970	29,788	34,758
5	2007	3,069	18,396	21,465				3,069	18,396	21,465
<b>SEWER</b>										
6	2003	0	3,643	3,643				0	3,643	3,643
7	2004	15	0	15				15	0	15
8	2005	1,208	17	1,225				1,208	17	1,225
9	2006	575	3,447	4,022				575	3,447	4,022
10	2007	467	2,797	3,264				467	2,797	3,264

## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

## Sunny Hills

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		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	114	114
3	2005	114	9,136	9,250
4	2006	9,250	(4,280)	4,970
5	2007	4,970	(1,901)	3,069
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	15	15
8	2005	15	1,193	1,208
9	2006	1,208	(633)	575
10	2007	575	(108)	467

**Accumulated Deferred Income Taxes - Federal****Florida Public Service Commission****Sunny Hills**

Schedule: C-6

**Docket No. 080121-WS**

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	28,112		28,112
2	2004	28,112	(28,112)		0
3	2005	0	133		133
4	2006	133	29,655		29,788
5	2007	29,788	(11,392)		18,396
<b>SEWER</b>					
6	2003	0	3,643		3,643
7	2004	3,643	(3,643)		0
8	2005	0	17		17
9	2006	17	3,430		3,447
10	2007	3,447	(650)		2,797

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Sunny Hills**

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.

(1)	(2)	3% ITC					(7)	(8)	4% 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 - Analysis**

**Florida Public Service Commission**

**Sunny Hills**

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

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Sunny Hills**

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****Sunny Hills**

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.

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**NONE**

## Parent's Debt Information

## Florida Public Service Commission

## Sunny Hills

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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>	
<b>Parent Debt Adjustment Calculation</b>						
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			
	<b>Water</b>					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0			
	(to C-1) Allocation to subsidiary at		0			A-17
	<b>Sewer</b>					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1)		0			
	(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****Sunny Hills**

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.

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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****Sunny Hills**

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                     |

**Sunny Hills  
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

**Sunny Hills****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
<b>WATER</b>							
1	Long-Term Debt	36,653	28.03%	5.10%	1.43%	1,870	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	60,586	46.34%	10.25%	4.75%	6,208	D-2
5	Customer Deposits	5,396	4.13%	6.00%	0.25%	324	D-2
6	Accumulated Deferred Income Taxes	28,112	21.50%	0.00%	0.00%	0	D-2
7	Total	<u>130,746</u>	<u>100.00%</u>		<u>6.43%</u>	<u>8,403</u>	
<b>SEWER</b>							
8	Long-Term Debt	40,580	35.92%	5.10%	1.83%	2,071	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	67,077	59.37%	10.25%	6.08%	6,874	D-2
12	Customer Deposits	1,675	1.48%	6.00%	0.09%	100	D-2
13	Accumulated Deferred Income Taxes	3,643	3.22%	0.00%	0.00%	0	D-2
14	Total	<u>112,974</u>	<u>100.00%</u>		<u>8.01%</u>	<u>9,045</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Sunny Hills****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.

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	106,988	33.71%	5.10%	1.72%	5,460	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	176,847	55.73%	10.25%	5.71%	18,122	D-2
5	Customer Deposits	5,396	1.70%	6.00%	0.10%	324	D-2
6	Accumulated Deferred Income Taxes	28,112	8.86%	0.00%	0.00%	0	D-2
7	Total	<u>317,343</u>	<u>100.00%</u>		<u>7.53%</u>	<u>23,905</u>	
<b>SEWER</b>							
8	Long-Term Debt	44,405	36.07%	5.10%	1.84%	2,266	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	73,399	59.62%	10.25%	6.11%	7,521	D-2
12	Customer Deposits	1,675	1.36%	6.00%	0.08%	100	D-2
13	Accumulated Deferred Income Taxes	3,643	2.96%	0.00%	0.00%	0	D-2
14	Total	<u>123,121</u>	<u>100.00%</u>		<u>8.03%</u>	<u>9,888</u>	

**Reconciliation of Capital Structure to Requested Rate Base**

**Florida Public Service Commission**

13 Month Average Balance

Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

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
<b>Water</b>								
1	Long-Term Debt	307,959	669,939	36,653		36,653	106,988	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	509,045	1,107,384	60,586		60,586	176,847	
5	Customer Deposits	4,993	5,830	5,396		5,396	5,396	D-7
6	Accumulated Deferred Income Taxes	34,758	21,465	28,112		28,112	28,112	C-6
7	<b>Total</b>	<b>856,754</b>	<b>1,804,618</b>	<b>130,746</b>	<b>0</b>	<b>130,746</b>	<b>317,343</b>	<b>A-1</b>
<b>Sewer</b>								
8	Long-Term Debt	60,800	57,025	40,580		40,580	44,405	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	100,500	94,260	67,077		67,077	73,399	
12	Customer Deposits	1,549	1,809	1,675		1,675	1,675	D-7
13	Accumulated Deferred Income Taxes	4,022	3,264	3,643		3,643	3,643	C-6
14	<b>Total</b>	<b>166,872</b>	<b>156,359</b>	<b>112,974</b>	<b>0</b>	<b>112,974</b>	<b>123,121</b>	<b>A-2</b>

† 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**

**Sunny Hills**

Schedule: D-4

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility  or Parent

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

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ ] or Parent [ X ]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/(4)-(6)-(7))	
<b>2006</b>													
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	<b>2007</b>												
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	<b>2007 12 Month Total</b>				<b>26,136,124</b>						<b>1,333,702</b>	<b>1,333,702</b>	<b>5.10%</b>
19													
20	<b>13 Month Average (from A-19)</b>				<b>22,517,338</b>								

\* 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

Sunny Hills  
 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**

**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	6,442	100	0	6,542
2	Jan-07	6,542	25	0	6,567
3	Feb-07	6,567	150	0	6,717
4	Mar-07	6,717	150	0	6,867
5	Apr-07	6,867	25	0	6,892
6	May-07	6,892	25	0	6,917
7	Jun-07	6,917	0	(25)	6,892
8	Jul-07	6,892	150	0	7,042
9	Aug-07	7,042	300	0	7,342
10	Sep-07	7,342	25	0	7,367
11	Oct-07	7,367	123	0	7,490
12	Nov-07	7,490	150	0	7,640
13	Dec-07	7,640	0	0	7,640
14	<b>Average</b>				<u>7,070</u>
15					
16			<b>Water Allocated at</b>	76%	<u>5,396</u>
17			<b>Sewer Allocated at</b>	24%	<u>1,675</u>
18					

**Sunny Hills  
RATES SCHEDULES**

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## Rate Schedule - Water

## Florida Public Service Commission

## Sunny Hills

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	<b>Residential</b>						
2	5/8" X 3/4"	11.70	15.45	11.70	17.54	13.98	21.92
3	3/4"	17.57	23.20	17.57	26.34	20.99	32.89
4	1"	29.27	38.65	29.27	43.87	34.97	54.81
5	1-1/2"	58.54	77.29	58.54	87.74	69.94	109.62
6	2"	93.67	123.68	93.67	140.40	111.91	175.39
7	3"	187.34	247.37	187.34	280.80	223.82	350.79
8	4"	292.72	386.50	292.72	438.75	349.73	548.10
9	6"	585.42	772.98	585.42	877.48	699.43	1,096.21
10	8"	936.68	1,236.79	936.68	1,403.97	1,119.09	1,753.93
11	10"	1,346.47	1,777.87	1,346.47	2,018.20	1,608.69	2,521.28
12	<b>Gallage</b>						
13	Block 1, 0-5,000	4.51	5.95	4.51	6.76	5.39	3.80
14	Block 2, 5,000-10,000	4.51	5.95	4.51	6.76	5.39	4.76
15	Block 3, >10,000	4.51	5.95	4.51	6.76	5.39	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	11.70	15.45	11.70	17.54	13.98	21.92
19	3/4"	17.57	23.20	17.57	26.34	20.99	32.89
20	1"	29.27	38.65	29.27	43.87	34.97	54.81
21	1-1/2"	58.54	77.29	58.54	87.74	69.94	109.62
22	2"	93.67	123.68	93.67	140.40	111.91	175.39
23	3"	187.34	247.37	187.34	280.80	223.82	350.79
24	4"	292.72	386.50	292.72	438.75	349.73	548.10
25	6"	585.42	772.98	585.42	877.48	699.43	1,096.21
26	8"	936.68	1,236.79	936.68	1,403.97	1,119.09	1,753.93
27	10"	1,346.47	1,777.87	1,346.47	2,018.20	1,608.69	2,521.28
28	Gallage charge	4.51	5.95	4.51	6.76	5.39	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	11.70	15.45	11.70	17.54	13.98	21.92
34	3/4"	17.57	23.20	17.57	26.34	20.99	32.89
35	1"	29.27	38.65	29.27	43.87	34.97	54.81
36	1-1/2"	58.54	77.29	58.54	87.74	69.94	109.62
37	2"	93.67	123.68	93.67	140.40	111.91	175.39
38	3"	187.34	247.37	187.34	280.80	223.82	350.79
39	4"	292.72	386.50	292.72	438.75	349.73	548.10
40	6"	585.42	772.98	585.42	877.48	699.43	1,096.21
41	8"	936.68	1,236.79	936.68	1,403.97	1,119.09	1,753.93
42	10"	1,346.47	1,777.87	1,346.47	2,018.20	1,608.69	2,521.28
43	Gallage charge	4.51	5.95	4.51	6.76	5.39	3.80
44							
45	<b>Fire Protection</b>						
46	2"	7.80	10.30	7.80	11.69	9.32	14.62
47	3"	15.61	20.61	15.61	23.40	18.65	29.23
48	4"	24.39	32.21	24.39	36.56	29.14	45.68
49	6"	48.78	64.42	48.78	73.12	58.28	91.35
50	8"	78.05	103.06	78.05	116.99	93.25	146.16
51	10"	112.21	148.16	112.21	168.19	134.06	210.11

## Rate Schedule - Sewer

Florida Public Service Commission

## Sunny Hills

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	<b>Residential</b>						
2	All Meter Sizes	19.74	27.88	19.74	40.28	28.64	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.31	11.74	8.31	16.96	12.05	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	19.74	27.88	19.74	40.28	28.64	45.26
18	3/4"	29.60	41.80	29.60	60.40	42.94	67.89
19	1"	49.33	69.68	49.33	100.67	71.56	113.14
20	1-1/2"	98.68	139.37	98.68	201.37	143.15	226.29
21	2"	157.88	222.99	157.88	322.18	229.03	362.06
22	3"	315.78	446.00	315.78	644.41	458.08	724.12
23	4"	493.38	696.85	493.38	1,006.83	715.72	1,131.44
24	6"	986.79	1,393.74	986.79	2,013.73	1,431.48	2,262.89
25	8"	1,578.85	229.95	1,578.85	3,221.94	2,290.35	3,620.62
26	10"	2,269.59	3,205.54	2,269.59	4,631.52	3,292.37	5,204.65
27	Gallage charge	10.01	14.14	10.01	20.43	14.52	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	19.74	27.88	19.74	40.28	28.64	45.26
31	3/4"	29.60	41.80	29.60	60.40	42.94	67.89
32	1"	49.33	69.68	49.33	100.67	71.56	113.14
33	1-1/2"	98.68	139.37	98.68	201.37	143.15	226.29
34	2"	157.88	222.99	157.88	322.18	229.03	362.06
35	3"	315.78	446.00	315.78	644.41	458.08	724.12
36	4"	493.38	696.85	493.38	1,006.83	715.72	1,131.44
37	6"	986.79	1,393.74	986.79	2,013.73	1,431.48	2,262.89
38	8"	1,578.85	229.95	1,578.85	3,221.94	2,290.35	3,620.62
39	10"	2,269.59	3,205.54	2,269.59	4,631.52	3,292.37	5,204.65
40	Gallage charge	10.01	14.14	10.01	20.43	14.52	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	49.81	70.35	49.81	101.65	72.26	112.65
44	Cmrl. Wastewater Only	49.81	70.35	49.81	101.65	72.26	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

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	<b>Residential</b>								
2	5/8" X 3/4"	5,964	40,486	11.70	69,779	11.70	NA	21.92	130,731
3	3/4"	0	0	-	0	17.57	NA	32.89	0
4	1"	96	459	29.27	2,810	29.27	NA	54.81	5,262
5	1-1/2"	0	0	-	0	58.54	NA	109.62	0
6	2"	0	0	-	0	93.67	NA	175.39	0
7	3"	0	0	-	0	187.34	NA	350.79	0
8	4"	0	0	-	0	292.72	NA	548.10	0
9	<b>Gallage</b>								
10	Block 1, 0-5,000		18,484	4.51	83,362	4.51	18,484	3.80	70,239
11	Block 2, 5,000-10,000		6,136	4.51	27,674	4.51	5,969	4.76	28,411
12	Block 3, >10,000		16,325	4.51	73,625	4.51	15,880	4.76	75,587
13	Total Residential	6,060	40,945		257,250		40,332		310,230
14	Average Bill				42.45				51.19
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	84	428	11.70	983	11.70	NA	21.92	1,841
18	3/4"	0	0	-	0	17.57	NA	32.89	0
19	1"	24	742	29.27	702	29.27	NA	54.81	1,315
20	1-1/2"	24	185	58.54	1,405	58.54	NA	109.62	2,631
21	2"	36	421	93.67	3,372	93.67	NA	175.39	6,314
22	3"	0	0	-	0	187.34	NA	350.79	0
23	4"	0	0	-	0	292.72	NA	548.10	0
24	8"	0	0	-	0	936.68	NA	1,753.93	0
25	<b>Gallage</b>		1,776	4.51	8,012	4.51	1,776	3.80	6,750
26									
27									
28	Total Commercial	168	1,776		14,474		1,776		18,852
29	Average Bill				86.15				112.21
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	11.70	NA	21.92	0
33	3/4"	0	0	-	0	17.57	NA	32.89	0
34	1"	0	0	-	0	29.27	NA	54.81	0
35	1-1/2"	0	0	-	0	58.54	NA	109.62	0
36	2"	0	0	-	0	93.67	NA	175.39	0
37	3"	0	0	-	0	187.34	NA	350.79	0
38	4"	0	0	-	0	292.72	NA	548.10	0
39									
40	<b>Gallage</b>		0	-	0	4.51	0	3.80	0
41									
42									
43	Total Multi- Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	7.80	NA	17.54	0
48	3"	0	NA	-	0	15.61	NA	35.08	0
49	4"	0	NA	-	0	24.39	NA	54.81	0
50	6"	0	NA	-	0	48.78	NA	109.62	0
51	8"	0	NA	-	0	78.05	NA	175.39	0
52	10"	0	NA	-	0	112.21	NA	252.12	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill				-				-
58									
59	<b>Subtotal</b>				271,724				329,082
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				1,485				4,530
63	<b>Total Revenue</b>				273,209				333,612
64	Booked Revenue				275,600				
65	Difference				(2,391)	-0.9%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

Docket No. 080121-WS

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

Water [X] 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	<b>Residential</b>				
2	5/8" X 3/4"	1,957	9,824	11.70	22,897
3	3/4"	0	0	17.57	0
4	1"	31	92	29.27	907
5	1-1/2"	0	0	58.54	0
6	2"	0	0	93.67	0
7	3"	0	0	187.34	0
8	4"	0	0	292.72	0
9	<b>Gallorage</b>				
10	Block 1		5,823	4.51	26,260
11	Block 2		1,613	4.51	7,276
12	Block 3		2,479	4.51	11,182
13	Total Residential	1,988	9,915		68,523
14	Average Bill				34.47
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	28	67	11.70	328
18	3/4"	0	0	17.57	0
19	1"	7	288	29.27	205
20	1-1/2"	8	42	58.54	468
21	2"	12	206	93.67	1,124
22	3"	0	0	187.34	0
23	4"	0	0	292.72	0
24	8"	0	0	936.68	0
25	Gallorage		604	4.51	2,722
26					
27					
28	Total Commercial	55	604		4,847
29	Average Bill				88.12
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	11.70	0
33	3/4"	0	0	17.57	0
34	1"	0	0	29.27	0
35	1-1/2"	0	0	58.54	0
36	2"	0	0	93.67	0
37	3"	0	0	187.34	0
38	4"	0	0	292.72	0
39					
40	Gallorage		0	4.51	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	7.80	0
48	2"	0	NA	15.61	0
49	3"	0	NA	24.39	0
50	4"	0	NA	48.78	0
51	6"	0	NA	78.05	0
52	8"	0	NA	112.21	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				<b>73,369</b>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

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	<b>Residential</b>							
2	5/8" X 3/4"	1,918	16,201	11.70	22,441	15.45	29,633	7,193
3	3/4"	0	0	17.57	0	23.20	0	0
4	1"	23	103	29.27	673	38.65	889	216
5	1-1/2"	0	0	58.54	0	77.29	0	0
6	2"	0	0	93.67	0	123.68	0	0
7	3"	0	0	187.34	0	247.37	0	0
8	4"	0	0	292.72	0	386.50	0	0
9	<b>Gallorage</b>							
10	Block 1		6,281	4.51	28,326	5.95	37,371	9,044
11	Block 2		2,580	4.51	11,634	5.95	15,349	3,715
12	Block 3		7,444	4.51	33,571	5.95	44,289	10,719
13	<b>Total Residential</b>	<u>1,941</u>	<u>16,304</u>		<u>96,645</u>		<u>127,531</u>	<u>30,886</u>
14	<b>Average Bill</b>				<u>49.79</u>		<u>65.70</u>	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	28	158	11.70	328	15.45	433	105
18	3/4"	0	0	17.57	0	23.20	0	0
19	1"	8	236	29.27	234	38.65	309	75
20	1-1/2"	8	106	58.54	468	77.29	618	150
21	2"	12	119	93.67	1,124	123.68	1,484	360
22	3"	0	0	187.34	0	247.37	0	0
23	4"	0	0	292.72	0	386.50	0	0
24	8"	0	0	936.68	0	1,236.79	0	0
25	<b>Gallorage</b>		619	4.51	2,793	5.95	3,685	892
26								
27								
28	<b>Total Commercial</b>	<u>56</u>	<u>619</u>		<u>4,947</u>		<u>6,529</u>	<u>1,582</u>
29	<b>Average Bill</b>				<u>88.34</u>		<u>116.59</u>	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	11.70	0	15.45	0	0
33	3/4"	0	0	17.57	0	23.20	0	0
34	1"	0	0	29.27	0	38.65	0	0
35	1-1/2"	0	0	58.54	0	77.29	0	0
36	2"	0	0	93.67	0	123.68	0	0
37	3"	0	0	187.34	0	247.37	0	0
38	4"	0	0	292.72	0	386.50	0	0
39								
40	<b>Gallorage</b>		0	4.51	0	5.95	0	0
41								
42								
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	<b>Average Bill</b>							
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	7.80	0	10.30	0	0
48	2"	0	NA	15.61	0	20.61	0	0
49	3"	0	NA	24.39	0	32.21	0	0
50	4"	0	NA	48.78	0	64.42	0	0
51	6"	0	NA	78.05	0	103.06	0	0
52	8"	0	NA	112.21	0	148.16	0	0
53								
54								
55								
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	<b>Average Bill</b>							
58								
59	<b>Subtotal</b>				<u>101,592</u>		<u>134,060</u>	<u>32,468</u>

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Sunny Hills

Docket No. 080121-WS

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

Water [X] or Sewer [ ]

Schedule: E-2w

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	<b>Residential</b>				
2	5/8" X 3/4"	2,089	14,461	11.70	24,441
3	3/4"	0	0	17.57	0
4	1"	42	264	29.27	1,229
5	1-1/2"	0	0	58.54	0
6	2"	0	0	93.67	0
7	3"	0	0	187.34	0
8	4"	0	0	292.72	0
9	<b>Gallorage</b>				
10	Block 1		6,380	4.51	28,776
11	Block 2		1,943	4.51	8,763
12	Block 3		6,402	4.51	28,873
13	<b>Total Residential</b>	<u>2,131</u>	<u>14,726</u>		<u>92,083</u>
14	<b>Average Bill</b>				43.21
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	28	203	11.70	328
18	3/4"	0	0	17.57	0
19	1"	9	217	29.27	263
20	1-1/2"	8	38	58.54	468
21	2"	12	96	93.67	1,124
22	3"	0	0	187.34	0
23	4"	0	0	292.72	0
24	8"	0	0	936.68	0
25	<b>Gallorage</b>		554	4.51	2,497
26					
27					
28	<b>Total Commercial</b>	<u>57</u>	<u>554</u>		<u>4,680</u>
29	<b>Average Bill</b>				82.11
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	11.70	0
33	3/4"	0	0	17.57	0
34	1"	0	0	29.27	0
35	1-1/2"	0	0	58.54	0
36	2"	0	0	93.67	0
37	3"	0	0	187.34	0
38	4"	0	0	292.72	0
39					
40	<b>Gallorage</b>		0	4.51	0
41					
42					
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	7.80	0
48	2"	0	NA	15.61	0
49	3"	0	NA	24.39	0
50	4"	0	NA	48.78	0
51	6"	0	NA	78.05	0
52	8"	0	NA	112.21	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				-
58					
59	<b>Subtotal</b>				<u>96,763</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2s  
 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) 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	<b>Residential</b>								
2	5/8" X 3/4"	1,896	6,320	19.74	37,427	19.74		45.26	85,813
3	3/4"	0	0	-	0	19.74		45.26	0
4	1"	0	0	-	0	19.74		45.26	0
5	1-1/2"	0	0	-	0	19.74		45.26	0
6	2"	0	0	-	0	19.74		45.26	0
7	3"	0	0	-	0	19.74		45.26	0
8	4"	0	0	-	0	19.74		45.26	0
9	Gallorage cap (gallons)		6,000				6,000		
10	Capped Usage	-	5,501	8.31	45,709	8.31	5,501	8.73	48,019
11	Usage Above Cap	-	819				819		
12	<b>Total Residential</b>	<u>1,896</u>	<u>6,320</u>		<u>83,136</u>		<u>6,320</u>		<u>133,832</u>
14	<b>Average Bill</b>				<u>43.85</u>				<u>70.59</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	12	6	19.74	237	19.74		45.26	543
18	3/4"	0	0	-	0	29.60		67.89	0
19	1"	0	0	-	0	49.33		113.14	0
20	1-1/2"	0	0	-	0	98.68		226.29	0
21	2"	0	0	-	0	157.88		362.06	0
22	3"	0	0	-	0	315.78		724.12	0
23	4"	0	0	-	0	493.38		1,131.44	0
24									
25	Gallorage	-	6	10.01	61	10.01	6	10.48	64
26									
27									
28	<b>Total Commercial</b>	<u>12</u>	<u>6</u>		<u>298</u>		<u>6</u>		<u>607</u>
29	<b>Average Bill</b>				<u>24.83</u>				<u>50.59</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	19.74		45.26	0
33	3/4"	0	0	-	0	29.60		67.89	0
34	1"	0	0	-	0	49.33		113.14	0
35	1-1/2"	0	0	-	0	98.68		226.29	0
36	2"	0	0	-	0	157.88		362.06	0
37	3"	0	0	-	0	315.78		724.12	0
38	4"	0	0	-	0	493.38		1,131.44	0
39									
40	Gallorage	-	0	-	0	10.01	0	10.48	0
41									
42									
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>				<u>-</u>
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	24	0	49.81	1,195	49.81		112.65	2,704
48	Comrt. Wastewater Only	0	0	49.81	0	49.81		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	<b>Total Flat Rate - Other</b>		<u>0</u>		<u>1,195</u>				<u>2,704</u>
52									
53									
54	<b>Subtotal</b>				<u>84,630</u>				<u>137,143</u>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	<b>Total Revenue</b>				<u>84,630</u>				<u>137,143</u>
59	Booked Revenue				<u>86,899</u>				
60	Difference				(2,269)	-2.6%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s

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) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	648	2,128	19.74	12,792
3	3/4"	0	0	19.74	0
4	1"	0	0	19.74	0
5	1-1/2"	0	0	19.74	0
6	2"	0	0	19.74	0
7	3"	0	0	19.74	0
8	4"	0	0	19.74	0
9	Gallorage cap		6,000		
10	Capped Usage		1,941	8.31	16,126
11	Usage Above Cap		187		
12					
13	Total Residential	648	2,128		28,917
14	Average Bill				44.63
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	0	19.74	79
18	3/4"	0	0	29.60	0
19	1"	0	0	49.33	0
20	1-1/2"	0	0	98.68	0
21	2"	0	0	157.88	0
22	3"	0	0	315.78	0
23	4"	0	0	493.38	0
24					
25	Gallorage		0	10.01	0
26					
27					
28	Total Commercial	4	0		79
29	Average Bill				19.74
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	19.74	0
33	3/4"	0	0	29.60	0
34	1"	0	0	49.33	0
35	1-1/2"	0	0	98.68	0
36	2"	0	0	157.88	0
37	3"	0	0	315.78	0
38	4"	0	0	493.38	0
39					
40	Gallorage	-	0	10.01	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	8	0	49.81	398
48	Coml. Wastewater Only	0	0	49.81	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		398
52					
53					
54	<b>Subtotal</b>				<b>29,395</b>



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

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	<b>Residential</b>							
2	5/8" X 3/4"	615	2,371	19.74	12,140	27.88	17,146	5,006
3	3/4"	0	0	19.74	0	27.88	0	0
4	1"	0	0	19.74	0	27.88	0	0
5	1-1/2"	0	0	19.74	0	27.88	0	0
6	2"	0	0	19.74	0	27.88	0	0
7	3"	0	0	19.74	0	27.88	0	0
8	4"	0	0	19.74	0	27.88	0	0
9	Gallongage cap		6,000					
10	Capped Usage		1,896	8.31	15,759	11.74	22,264	6,505
11	Usage Above Cap		474					
12								
13	Total Residential	615	2,371		27,899		39,410	11,511
14	Average Bill				45.36		64.08	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	4	2	19.74	79	27.88	112	33
18	3/4"	0	0	29.60	0	41.80	0	0
19	1"	0	0	49.33	0	69.68	0	0
20	1-1/2"	0	0	98.68	0	139.37	0	0
21	2"	0	0	157.88	0	222.99	0	0
22	3"	0	0	315.78	0	446.00	0	0
23	4"	0	0	493.38	0	696.85	0	0
24								
25	Gallongage		2	10.01	20	14.14	28	8
26								
27								
28	Total Commercial	4	2		99		140	41
29	Average Bill				24.75		34.95	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	19.74	0	27.88	0	0
33	3/4"	0	0	29.60	0	41.80	0	0
34	1"	0	0	49.33	0	69.68	0	0
35	1-1/2"	0	0	98.68	0	139.37	0	0
36	2"	0	0	157.88	0	222.99	0	0
37	3"	0	0	315.78	0	446.00	0	0
38	4"	0	0	493.38	0	696.85	0	0
39								
40	Gallongage		0	10.01	0	14.14	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	8	0	49.81	398	70.35	563	164
48	Cmrl. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		398		563	164
52								
53								
54	<b>Subtotal</b>				28,397		40,113	11,716

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

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	<b>Residential</b>				
2	5/8" X 3/4"	633	1,822	19.74	12,495
3	3/4"	0	0	19.74	0
4	1"	0	0	19.74	0
5	1-1/2"	0	0	19.74	0
6	2"	0	0	19.74	0
7	3"	0	0	19.74	0
8	4"	0	0	19.74	0
9	Gallage cap		6,000		
10	Capped Usage		1,664	8.31	13,825
11	Usage Above Cap		158		
12					
13	Total Residential	633	1,822		26,320
14	Average Bill				41.58
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	4	4	19.74	79
18	3/4"	0	0	29.60	0
19	1"	0	0	49.33	0
20	1-1/2"	0	0	98.68	0
21	2"	0	0	157.88	0
22	3"	0	0	315.78	0
23	4"	0	0	493.38	0
24					
25	Gallage		4	10.01	41
26					
27					
28	Total Commercial	4	4		120
29	Average Bill				30.00
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	19.74	0
33	3/4"	0	0	29.60	0
34	1"	0	0	49.33	0
35	1-1/2"	0	0	98.68	0
36	2"	0	0	157.88	0
37	3"	0	0	315.78	0
38	4"	0	0	493.38	0
39					
40	Gallage	-	0	10.01	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	8	0	49.81	398
48	Cmrl. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				398
52					
53					
54	<b>Subtotal</b>				<b>26,838</b>

## Customer Monthly Billing Schedule

Florida Public Service Commission

Sunny Hills

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	541	15	0	0	0	0	556
2	Feb-07	543	15	0	0	0	0	558
3	Mar-07	543	15	0	0	0	0	558
4	Apr-07	545	15	0	0	0	0	560
5	May-07	543	15	0	0	0	0	558
6	Jun-07	543	15	0	0	0	0	558
7	Jul-07	544	15	0	0	0	0	559
8	Aug-07	538	15	0	0	0	0	553
9	Sep-07	538	15	0	0	0	0	553
10	Oct-07	536	14	0	0	0	0	550
11	Nov-07	537	13	0	0	0	0	550
12	Dec-07	542	13	0	0	0	0	555
13	Total Water	6,493	175	0	0	0	0	6,668

**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	173	1	0	0	0	0	174
15	Feb-07	173	1	0	0	0	0	174
16	Mar-07	172	1	0	0	0	0	173
17	Apr-07	172	1	0	0	0	0	173
18	May-07	173	1	0	0	0	0	174
19	Jun-07	173	1	0	0	0	0	174
20	Jul-07	173	1	0	0	0	0	174
21	Aug-07	168	1	0	0	0	0	169
22	Sep-07	166	1	0	0	0	0	167
23	Oct-07	163	1	0	0	0	0	164
24	Nov-07	160	0	0	0	0	0	160
25	Dec-07	161	0	0	0	0	0	161
26	Total Sewer	2,027	10	0	0	0	0	2,037

Miscellaneous Service Charges

Florida Public Service Commission

Sunny Hills  
 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		15.00	-		50.00		75.00	
12									
13	Normal Reconnect		15.00	-		50.00		75.00	
14									
15	Violation Reconnect		At Cost	-		Actual cost		Actual cost	
16									
17	Premises Visit		10.00	-		50.00		75.00	
18									
19	Late Payment Fees		-			5.00			
20									
21									

**DEPOSITS (REFUNDABLE)**

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	25.00		25.00	
24	not specified	5/8 X 3/4"	-		-	
25	not specified	1"	-		-	
26	not specified	1.5"	-		-	
27	not specified	Over 2"	-		-	
28						
29	Residential	All sizes	-		-	
30	Residential	5/8 X 3/4"	-	102.39	-	141.17
31	Residential	1"	-	Two x	-	Two x
32	Residential	1.5"	-	Estimated	-	Estimated
33	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
34						
35	General	All sizes	-	Two x est'd	-	Two x est'd
36	General	5/8 X 3/4"	-	monthly Bill	-	monthly Bill
37	General	1"	-		-	
38	General	1.5"	-		-	
39	General	2"	-		-	
40	General	4"	-		-	
41	General	8"	-		-	
42						

Miscellaneous Service Charges

Florida Public Service Commission

Sunny Hills

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	<b>Field Employee</b>								
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	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				<b>Rate</b>					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	<b>Field Employees Loaded Cost</b>					<u>20.27</u>			
17									
18	<b>Office Employee</b>								
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	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				<b>Rate</b>					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	<b>Office Employees Loaded Cost</b>					<u>26.88</u>			
29									
30	<b>Calculation of Miscellaneous Service Charges</b>								
31		Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee	
32		<b>Collect Delinquent Account</b>							
33		(CSR takes average 1 hour to process the delinquent account work.)							
34		Office	1	26.88	26.88	-	<u>26.88</u>	<b>25.00</b>	
35									
36		<b>Connections, Premises Visits / Service Calls in Normal Hours</b>							
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		<b>Total</b>			<u>50.56</u>	-	<u>50.56</u>	<b>50.00</b>	
42									
43		<b>Connections, Premises Visits / Service Calls After Hours</b>							
44		= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	<b>75.00</b>	
45									
46		<b>Reconnect Disconnected Service in Normal Hours</b>							
47		(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	<b>75.00</b>	
48									
49		<b>Reconnect Disconnected Service After Hours</b>							
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	2.00		
54		<b>Total</b>			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	<b>115.00</b>	
55									
56		<b>Customer requested change of mailing address</b>							
57		Office	0.12	26.88	3.23	-	<u>3.23</u>	<b>3.00</b>	

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

## Sunny Hills

Docket No. 080121-W5

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
<b>WATER</b>							
1	Jan-07	90	0	0	0	0	90
2	Feb-07	135	0	0	0	20	155
3	Mar-07	135	0	0	0	0	135
4	Apr-07	105	0	0	0	0	105
5	May-07	45	0	0	0	20	65
6	Jun-07	15	0	0	0	40	55
7	Jul-07	30	45	0	0	0	75
8	Aug-07	240	0	0	0	40	280
9	Sep-07	90	15	0	0	0	105
10	Oct-07	135	15	0	0	20	170
11	Nov-07	150	0	0	0	20	170
12	Dec-07	60	0	0	0	20	80
13							
14	Total Water	1,230	75	0	0	180	1,485
15	Annual Events	82	5	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	4,100	250	0	0	180	4,530
<b>SEWER</b>							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Sunny Hills**

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	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
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**Private Fire Protection Service**

**Florida Public Service Commission**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

(1) 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****Sunny Hills**

Schedule: E-8

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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

None

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Sunny Hills**

**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
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	12,845	Included in overall cost of service	None

**SEWER**

2	Regulatory Assessment Fee	Florida Public Service Comm.	3,910	Included in overall cost of service	None
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**Service Availability Charges Schedule**

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: E-10  
 Page: 1 of 1  
 Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	100.00	1,000.00
2		3/4"	100.00	Actual Costs
3	(Service Line Size)	1"	Actual Costs	Actual Costs
4		1 1/2"	Actual Costs	Actual Costs
5		2"	Actual Costs	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	-	210.00
9	(Meter Size)	3/4"	-	Actual Costs
10		1"	-	Actual Costs
11		1 1/2"	-	Actual Costs
12		2"	-	Actual Costs
13		Over 2"	-	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	-	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	-	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
30		4" unpaved	-	
31		4" paved	548.00	
32		6" unpaved	-	
33		6" paved	-	
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Sunny Hills**  
**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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Sunny Hills**

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**

**Sunny Hills**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ X ]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: G Prettyman

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

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

**See attached Bill Analyses**

**Sunny Hills  
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**

**Sunny Hills**

Schedule: F-1

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	4,494	0	2,204	1,115	1,176	
2	Feb-07	4,135	0	2,028	1,240	868	
3	Mar-07	6,088	0	2,985	2,760	343	
4	Apr-07	6,734	0	3,302	3,650	(218)	
5	May-07	7,597	0	4,336	1,990	1,272	
6	Jun-07	8,013	0	4,573	2,240	1,200	
7	Jul-07	6,364	0	3,632	3,200	(468)	
8	Aug-07	7,679	0	4,383	3,050	247	
9	Sep-07	7,377	0	4,138	2,430	809	
10	Oct-07	7,562	0	4,242	1,880	1,440	
11	Nov-07	5,953	0	3,340	1,580	1,034	
12	Dec-07	6,345	0	3,559	1,810	975	
13	<b>TOTAL</b>	<b>78,342</b>	<b>0</b>	<b>42,721</b>	<b>26,945</b>	<b>8,676</b>	<b>11.1%</b>

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

**Florida Public Service Commission**

**Sunny Hills**  
**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	699	0	0	0	699	0
2	Feb	513	0	0	0	513	0
3	Mar	607	0	0	0	607	0
4	Apr	559	0	0	0	559	0
5	May	742	0	0	0	742	0
6	Jun	516	0	0	0	516	0
7	Jul	619	0	0	0	619	0
8	Aug	619	0	0	0	619	0
9	Sep	1,078	0	0	0	1,078	0
10	Oct	1,268	0	0	0	1,268	0
11	Nov	768	0	0	0	768	0
12	Dec	689	0	0	0	689	0
13	<b>Total</b>	<b>8,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,677</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Sunny Hills**  
**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.		1,224,000
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.	08/29/07	452,200
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	08/29/07 452,200
		2	08/15/07 333,300
		3	08/03/07 332,300
		4	08/02/07 302,300
		5	08/24/07 302,100
			<u>Average 344,440</u>
4	Average Daily Flow		214,636
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.		84,000

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>50,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>September</u>	<u>32,000</u>

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Sunny Hills  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>WELLS, Interim</b>														
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used	
1	no	314.03	628.06	-	-	628.06	1.23	775.01	517	1,227	710	109.16%	100.00%	

<b>WELLS, Permanent</b>														
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	314.03	1.23	-	58.33	833.35	-	517	1,227	710	-	117.37%	100.00%
3														
4														
5														

<b>STORAGE</b>														
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	344,440	688,880	-	na	100.00%	-	452,200	1.23	-	84,000	642,010	-	na	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

Florida Public Service Commission

**Sunny Hills**  
**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)	Average Daily 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	23,773	18,195	N/A	-	1.03	24,602	50,000	49.20%	49.20%		
2											

**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
3	25,791	206,328	-	-	206,328	39.08	19,539	7,131,602	632,590	7,764,192	6,325,900
	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
4	99.90%	6,319,800	5,055,840	6,100	5,856	5,061,696	12,825,888	8,680,000	(4,145,888)	N/A	N/A
5											

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

**Florida Public Service Commission**

**Sunny Hills**  
**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
<b>Water</b>					
1	751.5	5,592	13.44%	13.44%	<b>13.44%</b>
<b>Sewer</b>					
2	152.8	508	30.11%	30.11%	<b>30.11%</b>

\* 2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Sunny Hills**

**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
<b>WATER</b>					
1	2003	454.0	521.5	505.7	
2	2004	468.5	531.8	538.4	
3	2005	494.1	548.3	571.0	
4	2006	553.4	605.4	603.7	
5	2007	596.5	648.0	636.3	
6	2008			669.0	5.13%
7	2009			701.7	4.88%
8	2010			734.3	4.65%
9	2011			767.0	4.45%
10	2012			799.6	4.26%

5 yrs beyond 2007

X Coefficient(s) 32.658

**SEWER**

11	2003	177.0	177.0	176.7	
12	2004	178.0	178.0	178.0	
13	2005	178.3	178.3	179.3	
14	2006	181.0	181.0	180.6	
15	2007	182.0	182.0	181.9	
16	2008			183.2	0.71%
17	2009			184.5	0.71%
18	2010			185.8	0.70%
19	2011			187.1	0.70%
20	2012			188.4	0.70%

5 yrs beyond 2005

X Coefficient(s) 1.300



**Equivalent Residential Connections - Water**

**Florida Public Service Commission**

**Sunny Hills**

Schedule: F-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	417	429	423.0	17,353	41.024	18,865	459.9	
2	2004	429	442	435.5	19,723	45.288	21,280	469.9	2.18%
3	2005	442	486	464.0	23,988	51.698	26,140	505.6	7.61%
4	2006	486	544	515.0	39,739	77.163	42,220	547.2	8.21%
5	2007	544	542	543.0	43,099	79.371	44,913	565.9	3.42%
Average Growth Through 5-Year Period (Col. 8)									5.32%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

## Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

Preparer: J Guastella

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

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	170	169	169.5	5,478	32.319	5,779	178.8	
2	2004	169	173	171.0	5,663	33.117	5,990	180.9	1.15%
3	2005	173	172	172.5	6,049	35.067	6,053	172.6	-4.57%
4	2006	172	173	172.5	5,817	33.722	5,820	172.6	-0.01%
5	2007	173	161	167.0	5,779	34.605	5,796	167.5	-2.95%
Average Growth Through 5-Year Period (Col. 8)									-1.62%

**Sunny Hills**  
**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**

**Sunny Hills**  
**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
<b>WATER</b>			49.9%	19.5%
1	<b>Residential</b>			
2	5/8" X 3/4"	11.70	17.54	13.98
3	3/4"	17.57	26.34	20.99
4	1"	29.27	43.87	34.97
5	1-1/2"	58.54	87.74	69.94
6	2"	93.67	140.40	111.91
7	3"	187.34	280.80	223.82
8	4"	292.72	438.75	349.73
9	6"	585.42	877.48	699.43
10	8"	936.68	1,403.97	1,119.09
11	10"	1,346.47	2,018.20	1,608.69
12	Gallonge, Block 1	4.51	6.76	5.39
13	Block 2	4.51	6.76	5.39
14	Block 3	4.51	6.76	5.39
15	<b>General Service</b>			
16	5/8" X 3/4"	11.70	17.54	13.98
17	3/4"	17.57	26.34	20.99
18	1"	29.27	43.87	34.97
19	1-1/2"	58.54	87.74	69.94
20	2"	93.67	140.40	111.91
21	3"	187.34	280.80	223.82
22	4"	292.72	438.75	349.73
23	6"	585.42	877.48	699.43
24	8"	936.68	1,403.97	1,119.09
25	10"	1,346.47	2,018.20	1,608.69
26	Gallonge charge	4.51	6.76	5.39
27	<b>Fire Protection</b>			
28	2"	7.80	11.69	9.32
29	3"	15.61	23.40	18.65
30	4"	24.39	36.56	29.14
31	6"	48.78	73.12	58.28
32	8"	78.05	116.99	93.25
33	10"	112.21	168.19	134.06

Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>SEWER</b>			104.1% 45.1%
<b>Residential</b>			
All Meter Sizes	19.74	40.28	28.64
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallonge cap (gallons)	6,000	6,000	6,000
Gallonge charge	8.31	16.96	12.05
<b>General Service</b>			
5/8" X 3/4"	19.74	40.28	28.64
3/4"	29.60	60.40	42.94
1"	49.33	100.67	71.56
1-1/2"	98.68	201.37	143.15
2"	157.88	322.18	229.03
3"	315.78	644.41	458.08
4"	493.38	1,006.83	715.72
6"	986.79	2,013.73	1,431.48
8"	1,578.85	3,221.94	2,290.35
10"	2,269.59	4,631.52	3,292.37
Gallonge charge	10.01	20.43	14.52
<b>Flat Rate</b>			
Res. Wastewater Only	49.81	101.65	72.26
Coml. Wastewater Only	49.81	101.65	72.26
Sprinkler Heads	-	-	-
Reuse	-	-	-

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

## Sunny Hills

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	2,666,630	(1,526,407)	0	1,140,223	A-5
2	Utility Land & Land Rights	10,779		0	10,779	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(1,151,676)	599,774	0	(551,902)	A-9
5	Less: CIAC	(624,977)	0	0	(624,977)	A-12
6	Accumulated Amortization of CIAC	91,762	0	0	91,762	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	64,861		0	64,861	A-1
11	<b>Total Rate Base</b>	<b>1,057,379</b>	<b>(926,633)</b>	<b>0</b>	<b>130,746</b>	
<b>SEWER</b>						
12	Utility Plant in Service	636,689	(238,102)	0	398,587	A-6
13	Utility Land & Land Rights	4,483		0	4,483	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(493,817)	185,218	0	(308,599)	A-10
16	Less: CIAC	(2,483)	0	0	(2,483)	A-12
17	Accumulated Amortization of CIAC	1,552	0	0	1,552	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	19,434		0	19,434	A-2
21	<b>Total Rate Base</b>	<b>165,858</b>	<b>(52,884)</b>	<b>0</b>	<b>112,974</b>	

**Schedule of Adjustments to Rate Base - Interim**

**Florida Public Service Commission**

**Sunny Hills**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical  Projected   
 Water  Sewer

Schedule: G-3  
 Page: 1 of 1  
 Preparer: R Griffin

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	<u>(1,526,407)</u>	<u>(238,102)</u>
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	<u>599,774</u>	<u>185,218</u>
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	<b>Total Rate Base</b>	<u><u>(926,633)</u></u>	<u><u>(52,884)</u></u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	271,724		0	271,724	(11,217)	260,507	-4.13%	49.9%	E-2w
2 Other Revenues	1,485		0	1,485	0	1,485			E-2w
3 OPERATING REVENUES	273,209	0	0	273,209	(11,217)	261,992			
4 Operation & Maintenance	175,760		0	175,760	(166)	175,594			B-5
5 Depreciation, net of CIAC Amort.	62,747	(26,416)	0	36,332		36,332			B-13
6 Amortization	3,457		0	3,457		3,457			
7 Taxes Other Than Income	55,436	(19,637)	0	35,799	(504)	35,294			B-15
8 Provision for Income Taxes	7,587		0	7,587	(4,068)	3,518			C-1
9 OPERATING EXPENSES	304,987	(46,053)	0	258,934	(4,739)	254,195			
10 NET OPERATING INCOME	(31,778)	46,053	0	14,275	(6,478)	7,797			
11 RATE BASE	130,746			130,746		130,746			A-1
12 RATE OF RETURN	-24.30%			10.92%		5.96%			
<b>Sewer</b>									
13 Sewer Sales Revenues	84,630		0	84,630	37,028	121,658	43.75%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	84,630	0	0	84,630	37,028	121,658			
16 Operation & Maintenance	75,336		0	75,336	547	75,883			B-6
17 Depreciation, net of CIAC Amort.	26,045	(6,700)	0	19,344		19,344			B-14
18 Amortization	991		0	991		991			
19 Taxes Other Than Income	3,540	7,965	0	11,505	1,665	13,170			B-15
20 Provision for Income Taxes	(9,535)		0	(9,535)	13,430	3,895			C-1
21 OPERATING EXPENSES	96,377	1,265	0	97,641	15,642	113,284			
22 NET OPERATING INCOME	(11,747)	(1,265)	0	(13,012)	21,386	8,374			
23 RATE BASE	112,974			112,974		112,974			A-2
24 RATE OF RETURN	-10.40%			-11.52%		7.41%			



## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

## Sunny Hills

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
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>			
1	Depreciation Expense for Interim Rate purposes	<u>(26,416)</u>	<u>(6,700)</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>(19,637)</u>	<u>7,965</u>
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>(11,217)</u>	<u>37,028</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>(166)</u>	<u>547</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>(505)</u>	<u>1,666</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	273,209	84,630
18	Plus Required Revenue Adjustment	<u>(11,217)</u>	<u>37,028</u>
19	Rate Year Revenue at Proposed Rates	261,992	121,658
20			
21	Less Operating Expenses Before Income Taxes	(250,677)	(109,388)
22	Less Interest Expense	(2,194)	(2,171)
23	Taxable Income	9,121	10,098
24	Income Tax at Composite Rate of 38.58%	3,518	3,895
25	Less Income Tax at Present Rates	<u>(7,587)</u>	<u>9,535</u>
26			
27	Income Tax Adjustment	<u>(4,068)</u>	<u>13,430</u>

## Schedule of Requested Cost of Capital

Florida Public Service Commission

## Sunny Hills

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
<b>WATER</b>							
1	Long-Term Debt	36,653	28.03%	5.10%	1.43%	1,870	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	60,586	46.34%	9.25%	4.29%	5,603	D-2
5	Customer Deposits	5,396	4.13%	6.00%	0.25%	324	D-2
6	Accumulated Deferred Income Taxes	28,112	21.50%	0.00%	0.00%	0	D-2
7	Total	<u>130,746</u>	<u>100.00%</u>		<u>5.96%</u>	<u>7,797</u>	
<b>SEWER</b>							
8	Long-Term Debt	40,580	35.92%	5.10%	1.83%	2,071	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	67,077	59.37%	9.25%	5.49%	6,203	D-2
12	Customer Deposits	1,675	1.48%	6.00%	0.09%	100	D-2
13	Accumulated Deferred Income Taxes	3,643	3.22%	0.00%	0.00%	0	D-2
14	Total	<u>112,974</u>	<u>100.00%</u>		<u>7.41%</u>	<u>8,374</u>	

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