

**Welaka/Saratoga Harbour  
Water**

Docket No. 080121-WS

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

Putnam 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	_____
CON	_____
CTR	_____
EDR	_____
GCL	_____
GFC	_____
PCA	_____
SCR	_____
SGA	_____
SEC	_____
OTH	_____

**Aqua Utilities Florida, Inc.**

Filed May 2008

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**Welaka/Saratoga Harbour  
RATE BASE**

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**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

Line No. Description	(1)	(2) Historical Test Year 2007		(4)	(5) Pro Forma Test Year		(7)
		Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjustments	(6) Adjusted Average Balance	Supporting Schedules
1 Utility Plant in Service		228,599	8,703	237,302	16,581	253,883	A-5
2 Utility Land & Land Rights		4,864	0	4,864	0	4,864	A-5
3 Less: Non-Used & Useful Plant		0	(10,590)	(10,590)	0	(10,590)	A-7
4 Construction Work in Progress		0	0	0	0	0	
5 Less: Accumulated Depreciation		(83,360)	(1,276)	(84,637)	15,809	(68,827)	A-9
6 Less: CIAC		(30,376)	0	(30,376)	0	(30,376)	A-12
7 Accumulated Amortization of CIAC		6,266	113	6,379	0	6,379	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	16,072	16,072	6,345	22,417	A-17, A-3
12 Total Rate Base		<u>125,993</u>	<u>13,022</u>	<u>139,015</u>	<u>38,735</u>	<u>177,750</u>	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: A-2  
 Page: 1 of 1  
 Preparer: R Griffin/J Guastella

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

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

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Welaka/Saratoga Harbour

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	7,797	NA	
3	Allocation of Corp Structures & Improvements	906	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>8,703</u>	<u>-</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	2,401	NA	
10	Meter replacement cost	30,870	NA	
11	(Less) Retirement of existing meters	(16,690)	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>16,581</u>	<u>-</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>(10,590)</u>	<u>NA</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	1,067	NA	
30	Allocation of Corp Structures & Improvements	93	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	116	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>1,276</u>	<u>-</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	8	NA	
38	Meter Replacements			
39	Retirement of existing meters	(16,690)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	354	NA	
41	Salvage	518	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>(15,809)</u>	<u>-</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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	PSC Audit Adjustments	-	NA	
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	PSC Audit Adjustments	-	NA	
11	PSC Depr Rate Correction	113	NA	
12	Total 2007 Adjustments	113	-	
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	16,072	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	6,345	-	



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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

(1)	(2)	(3)
Line No.	Description	Water Year End Balance
		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	NA
	1996	
2	Additions	NA
3	Retirements	NA
4	Adjustments	NA
5	12/31/96 Balance	NA
	1997	
6	Additions	NA
7	Retirements	NA
8	Adjustments	NA
9	12/31/97 Balance	NA
	1998	
10	Additions	NA
11	Retirements	NA
12	Adjustments	NA
13	12/31/98 Balance	NA
	1999	
14	Additions	NA
15	Retirements	NA
16	Adjustments	NA
17	12/31/99 Balance	NA
	2000	
18	Additions	NA
19	Retirements	NA
20	Adjustments	NA
21	12/31/00 Balance	NA
	2001	
22	Additions	NA
23	Retirements	NA
24	Adjustments	NA
25	12/31/01 Balance	NA

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	214,202	NA
	2004		
34	Additions	0	NA
35	Retirements	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	214,202	NA
	2005		
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	214,202	NA
	2006		
42	Additions	22,940	NA
43	Retirements	(3,661)	NA
44	Adjustments	0	NA
45	12/31/06 Balance	233,481	NA
	2007		
46	Additions	389	NA
47	Retirements	(408)	NA
48	Adjustments	0	NA
49	Allocations	10,159	NA
50	12/31/07 Balance	243,621	NA

Supporting Schedules: A-5, A-6

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

**Florida Public Service Commission**

Test Year Average balance

**Welaka/Saratoga Harbour**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-5

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	148	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	5,898	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	1,163	20.28%	236	0	20.28%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	9,245	20.28%	1,875	0	20.28%	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	4,864	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	390	20.28%	79	0	20.28%	0
19	311.3	Pumping Equipment	12,508	20.28%	2,537	0	20.28%	0
20	320.3	Water Treatment Equipment	9,410	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	696	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	139,904	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	26,644	48.16%	12,832	0	48.16%	0
28	333.4	Services	5,903	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	16,690	0.00%	0	14,180	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	906	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	7,797	0.00%	0	2,401	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	242,166		17,558	16,581		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Welaka/Saratoga Harbour  
 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
18	304.3	Structures & Improvements	408	389	389	389	389	389	389	389	389	389	389	389	389	390
19	311.3	Pumping Equipment	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
20	320.3	Water Treatment Equipment	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
21	339.3	Other Plant & Misc. Equipment	696	696	696	696	696	696	696	696	696	696	696	696	696	696
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	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904
27	331.4	Transm. & Distribution Mains	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,461	233,463
47		Subtotal Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864

Schedule of Water Plant In Service By Primary Account  
 Test Year Average balance  
 Waikua/Saratoga Harbour  
 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	148	148	148	148	148	148	148	148	148	148	148	148	148	148
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	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245
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	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
18	304.3	Structures & Improvements	408	389	389	389	389	389	389	389	389	389	389	389	389	390
19	311.3	Pumping Equipment	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508	12,508
20	320.3	Water Treatment Equipment	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
21	339.3	Other Plant & Misc. Equipment	696	696	696	696	696	696	696	696	696	696	696	696	696	696
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	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904	139,904
27	331.4	Transm. & Distribution Mains	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644	26,644
28	333.4	Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903
29	334.4	Meters & Meter Installations	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690	16,690
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	876	894	894	894	894	915	915	915	915	915	915	915	915	906
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	6,159	6,443	7,020	7,102	7,308	7,466	7,716	7,882	8,393	8,710	8,787	9,134	9,244	7,797
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	240,517	240,798	241,376	241,458	241,663	241,842	242,093	242,259	242,770	243,087	243,163	243,511	243,621	242,166
47		Subtotal Land & Land Rights	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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.	Account Name	(1) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) 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	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		0		0	0		0



Schedule of Sewer Plant In Service By Primary Account
Test Year Average balance
Welaka/Saratoga Harbour
Docket No. 080121-W9
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.

Table with 16 columns: Line No., Acct No., Account Name, Prior Year (12/2006), and months (Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, 12/2007), Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.



## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Pro Forma Test Year Adjusted Balance	
<b>Water</b>						
1	Plant in Service		17,558	0	17,558	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		(6,969)	0	(6,969)	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>10,590</u>	<u>0</u>	<u>10,590</u>	
<b>Sewer</b>						
9	Plant in Service		0	0	0	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		0	0	0	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	

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

**Florida Public Service Commission**

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

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: A-8

**Docket No. 080121-WS**

Page: 2 of 2

Historical Test Year Ending December 31, 2007

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		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	69,037	NA
	2004		
34	Additions	3,124	NA
35	Retirements	0	NA
36	Adjustments	(11,664)	NA
37	12/31/04 Balance	60,497	NA
	2005		
38	Additions	3,120	NA
39	Retirements	0	NA
40	Adjustments	(4)	NA
41	12/31/05 Balance	63,613	NA
	2006		
42	Additions	4,758	NA
43	Retirements	(3,661)	NA
44	Adjustments	15,439	NA
45	12/31/06 Balance	80,149	NA
	2007		
46	Additions	7,176	NA
47	Retirements	(408)	NA
48	Adjustments	232	NA
49	Allocations	1,871	NA
50	12/31/07 Balance	89,020	NA

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	(16)	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	2,201	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	1,025	20.28%	208	0	20.28%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	814	20.28%	165	0	20.28%	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	(366)	20.28%	(74)	0	20.28%	0
19	311.3	Pumping Equipment	1,139	20.28%	231	0	20.28%	0
20	320.3	Water Treatment Equipment	2,447	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	23	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	55,826	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	13,369	48.16%	6,439	0	48.16%	0
28	333.4	Services	3,206	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	3,807	0.00%	0	(15,818)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	93	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,067	0.00%	0	8	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	84,637		6,969	(15,809)		0

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

Florida Public Service Commission

Schedule: A-9  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(18)	(18)	(17)	(17)	(17)	(16)	(16)	(16)	(15)	(15)	(15)	(15)	(14)	(16)
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	2,103	2,118	2,134	2,149	2,164	2,180	2,195	2,210	2,226	2,241	2,257	2,272	2,287	2,195
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	1,006	1,009	1,012	1,016	1,019	1,022	1,025	1,029	1,032	1,035	1,038	1,042	1,045	1,025
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	583	622	660	699	737	776	814	853	892	930	969	1,007	1,046	814
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	5	(402)	(401)	(400)	(399)	(398)	(397)	(396)	(395)	(394)	(393)	(392)	(391)	(366)
19	311.3	Pumping Equipment	826	878	931	983	1,035	1,087	1,139	1,191	1,243	1,295	1,347	1,400	1,452	1,139
20	320.3	Water Treatment Equipment	2,233	2,269	2,305	2,340	2,375	2,412	2,447	2,483	2,519	2,554	2,590	2,626	2,661	2,447
21	339.3	Other Plant & Misc. Equipment	3	6	10	13	16	19	23	26	29	32	35	39	42	23
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	53,825	54,141	54,456	54,771	55,086	55,401	55,716	56,031	56,346	56,661	56,976	57,292	57,607	55,716
27	331.4	Transm. & Distribution Mains	13,059	13,111	13,163	13,214	13,266	13,317	13,369	13,421	13,472	13,524	13,576	13,627	13,679	13,369
28	333.4	Services	3,132	3,144	3,156	3,169	3,181	3,193	3,206	3,218	3,230	3,243	3,255	3,267	3,279	3,206
29	334.4	Meters & Meter Installations	3,390	3,460	3,529	3,599	3,668	3,738	3,807	3,877	3,946	4,016	4,086	4,155	4,225	3,807
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	80,149	80,339	80,937	81,535	82,133	82,731	83,329	83,927	84,525	85,123	85,721	86,319	86,917	83,360

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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	Franchise	(18)	(18)	(17)	(17)	(17)	(16)	(16)	(16)	(15)	(15)	(15)	(15)	(14)	(16)
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	2,103	2,119	2,136	2,152	2,168	2,185	2,201	2,218	2,234	2,250	2,267	2,283	2,299	2,201
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	1,006	1,009	1,012	1,016	1,019	1,022	1,025	1,029	1,032	1,035	1,038	1,042	1,045	1,025
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	583	622	660	699	737	776	814	853	892	930	969	1,007	1,046	814
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	5	(402)	(401)	(400)	(399)	(398)	(397)	(396)	(395)	(394)	(393)	(392)	(391)	(366)
19	311.3	Pumping Equipment	826	878	931	983	1,035	1,087	1,139	1,191	1,243	1,295	1,347	1,400	1,452	1,139
20	320.3	Water Treatment Equipment	2,233	2,269	2,305	2,340	2,376	2,412	2,447	2,483	2,519	2,554	2,590	2,626	2,661	2,447
21	339.3	Other Plant & Misc. Equipment	3	6	10	13	16	19	23	26	29	32	35	39	42	23
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	53,825	54,159	54,492	54,826	55,159	55,493	55,826	56,160	56,493	56,826	57,160	57,493	57,827	55,826
27	331.4	Transm. & Distribution Mains	13,059	13,111	13,163	13,214	13,266	13,317	13,369	13,421	13,472	13,524	13,576	13,627	13,679	13,369
28	333.4	Services	3,132	3,144	3,156	3,169	3,181	3,193	3,206	3,218	3,230	3,243	3,255	3,267	3,279	3,206
29	334.4	Meters & Meter Installations	3,390	3,460	3,529	3,599	3,668	3,738	3,807	3,877	3,946	4,016	4,086	4,155	4,225	3,807
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	82	84	85	87	89	91	93	95	97	99	101	103	104	93
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	444	534	631	730	831	935	1,042	1,152	1,268	1,389	1,511	1,638	1,767	1,067
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	80,675	80,976	81,682	82,410	83,131	83,854	84,580	85,309	86,045	86,785	87,526	88,273	89,020	84,637

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

Page: 1 of 3

Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	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	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
Welaka/Saratoga Harbour
Docket No. 080121-W3
Historical Test Year Ending December 31, 2007
Historical [ X ] Projected [ ]

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

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

Table with columns: Line No., Acct No., Account Name, Prior Year Dec-2006, and months Jan through Dec-2007, plus Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.





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

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: A-11

**Docket No. 080121-WS**

Page: 2 of 2

Historical Test Year Ending December 31, 2007

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		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
2003			
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	23,302	NA
2004			
26	Additions	0	NA
27	Adjustments	0	NA
28	12/31/04 Balance	23,302	NA
2005			
29	Additions	4,137	NA
30	Adjustments	0	NA
31	12/31/05 Balance	27,439	NA
2006			
32	Additions	0	NA
33	Adjustments	2,758	NA
34	12/31/06 Balance	30,197	NA
2007			
35	Additions	1,695	NA
36	Adjustments	0	NA
37	12/31/07 Balance	31,892	NA

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	8,948	0.00%	0		0.00%	0
4	334	Meter Fees	3,606	0.00%	0		0.00%	0
5	331	Main Extension Charge	5,745	0.00%	0		0.00%	0
6	333	Service Installation Fees	12,077	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>30,376</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>30,376</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification  
 Test Year Average balance  
 Welaka/Saratoga Harbour  
 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 Par 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	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	9,594	8,948
4	334	Meter Fees	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,689	3,606
5	331	Main Extension Charge	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,954	5,954	6,400	5,745
6	333	Service Installation Fees	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,209	12,077
7		Total Cash CIAC	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,513	30,513	31,892	30,376
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	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,513	30,513	31,892	30,376
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions In Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Wakala/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	9,594	8,948
4	334 Meter Fees	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,689	3,606
5	331 Main Extension Charge	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,954	6,400	5,745
6	333 Service Installation Fees	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,066	12,209	12,077
7	Total Cash CIAC	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,513	30,513	31,892	30,376
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	Total Water CIAC	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,197	30,513	30,513	31,892	30,376
17															
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**Florida Public Service Commission**

**Weiaka/Saratoga Harbour**

Schedule: A-13

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	5,153	NA
	2004		
26	Additions	213	NA
27	Adjustments	(2)	NA
28	12/31/04 Balance	5,364	NA
	2005		
29	Additions	246	NA
30	Adjustments	0	NA
31	12/31/05 Balance	5,610	NA
	2006		
32	Additions	718	NA
33	Adjustments	(458)	NA
34	12/31/06 Balance	5,870	NA
	2007		
35	Additions	795	NA
36	Adjustments	228	NA
37	12/31/07 Balance	6,893	NA

Supporting Schedules: A-14



**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
**Welaka/Saratoga Harbour**  
**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 %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	594	0.00%	0		0.00%	0
4	334 Meter Fees	(18)	0.00%	0		0.00%	0
5	331 Main Extension Charge	434	0.00%	0		0.00%	0
6	333 Service Installation Fees	5,369	0.00%	0		0.00%	0
7	Total Cash	<u>6,379</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><u>6,379</u></u>		<u><u>0</u></u>	<u><u>0</u></u>		<u><u>0</u></u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	0	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>		<u><u>0</u></u>

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Wetaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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	392	418	444	471	497	523	549	576	602	628	654	681	708	549
4	334	Meter Fees	(108)	(97)	(85)	(73)	(62)	(50)	(38)	(26)	(15)	(3)	9	20	32	(38)
5	331	Main Extension Charge	368	376	385	393	402	410	419	428	436	445	453	462	471	419
6	333	Service Installation Fees	5,218	5,238	5,258	5,277	5,297	5,316	5,336	5,355	5,375	5,395	5,414	5,434	5,454	5,336
7		Total Cash AAC	5,870	5,936	6,002	6,068	6,134	6,200	6,266	6,332	6,398	6,464	6,530	6,597	6,665	6,266
8																
9		<b>Property</b>														
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	5,870	5,936	6,002	6,068	6,134	6,200	6,266	6,332	6,398	6,464	6,530	6,597	6,665	6,266
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	381	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		<b>Property</b>														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Waikiki/Saratoga Harbour

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	392	426	459	493	527	560	594	628	661	695	729	762	799	594
4	334 Meter Fees	(108)	(93)	(78)	(63)	(48)	(33)	(18)	(3)	12	27	42	57	72	(18)
5	331 Main Extension Charge	368	379	390	401	412	423	434	444	455	466	478	489	502	434
6	333 Service Installation Fees	5,218	5,244	5,269	5,294	5,319	5,344	5,369	5,394	5,420	5,445	5,470	5,495	5,520	5,369
7	Total Cash AAC	5,870	5,955	6,039	6,124	6,209	6,294	6,378	6,463	6,548	6,633	6,718	6,803	6,893	6,379
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	5,870	5,955	6,039	6,124	6,209	6,294	6,378	6,463	6,548	6,633	6,718	6,803	6,893	6,379
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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**

**Welaka/Saratoga Harbour  
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

Welaka/Saratoga Harbour

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	0.415%	0.408%
25	Assets Allocated - Water (line 10 x line 23)	10,793	10,855
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(8,905)	(1,374)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	<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	6,979	6,591
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>8,867</u>	<u>16,072</u>
47	Sewer (Lines 29-30+35+39+43)	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

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

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

Schedule: A-18  
 Page: 1 of 1  
 Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,728,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														-
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,789	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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	<b>TOTAL EQUITY CAPITAL</b>	<b>34,342,250</b>	<b>34,638,584</b>	<b>36,325,748</b>	<b>36,845,178</b>	<b>37,738,466</b>	<b>38,326,775</b>	<b>38,735,719</b>	<b>38,876,275</b>	<b>39,267,170</b>	<b>37,389,294</b>	<b>37,876,331</b>	<b>37,740,887</b>	<b>35,761,012</b>	<b>37,220,284</b>
8															
9	<b>TOTAL LONG TERM DEBT</b>	<b>20,501,000</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>26,136,123</b>	<b>22,517,338</b>
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,730,128</b>	<b>998,068</b>	<b>1,110,123</b>	<b>562,099</b>	<b>793,966</b>	<b>1,150,883</b>	<b>1,095,488</b>	<b>909,261</b>	<b>1,227,086</b>	<b>888,065</b>	<b>1,071,108</b>	<b>(515,541)</b>	<b>(917,277)</b>	<b>854,112</b>
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	27,081,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	<b>Total CIAC &amp; Def Taxes</b>	<b>15,431,173</b>	<b>15,412,598</b>	<b>15,364,816</b>	<b>15,306,001</b>	<b>15,295,649</b>	<b>15,252,216</b>	<b>15,195,906</b>	<b>15,131,440</b>	<b>15,071,929</b>	<b>15,060,730</b>	<b>14,996,863</b>	<b>14,995,876</b>	<b>15,248,957</b>	<b>15,212,627</b>
29															
30	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>73,004,561</b>	<b>72,691,734</b>	<b>74,445,215</b>	<b>74,359,850</b>	<b>76,481,689</b>	<b>77,384,652</b>	<b>77,683,061</b>	<b>77,574,094</b>	<b>78,224,473</b>	<b>75,997,547</b>	<b>76,604,930</b>	<b>74,883,020</b>	<b>76,245,914</b>	<b>75,813,902</b>



**Welaka/Saratoga Harbour  
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Net Operating Income Statement - Sewer	B-2	44
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Schedule of Water Net Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

(1) Line No.	(2) Description	(3) Per Books 2007	(4) Utility Test Year Adjustment	(5) Adjusted Test Year 2007	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	46,594	(384)	46,210	0	46,210	44,968	91,177	B-4, E-2
2	Operation & Maintenance	57,294	(12,313)	44,981	5,330	50,311	664	50,975	B-5
3	Depreciation, net of CIAC Amort., U&U	6,381	882	7,263	555	7,817	0	7,817	B-13
4	Amortization	0	775	775	0	775	0	775	B-3
5	Taxes Other Than Income	5,714	1,989	7,702	511	8,214	2,024	10,237	B-15
6	Provision for Income Taxes	(8,793)	2,175	(6,618)	(2,755)	(9,373)	16,309	6,937	C-1, B-3
7	OPERATING EXPENSES	60,595	(6,492)	54,103	3,641	57,745	18,997	76,742	
8	NET OPERATING INCOME	(14,001)	6,108	(7,894)	(3,641)	(11,535)	25,970	14,435	
9	RATE BASE	125,993	13,022	139,015	38,735	177,750		177,750	A-1
10	RATE OF RETURN	-11.11%		-5.68%				8.12%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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	(384)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	<u>(384)</u>	<u>0</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	207	0	
		Normalize 2007 employee terminations & New Hires			
9	601/701		100	0	
		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)			
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA 711	Sludge Removal Expense		0	
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	184	0	
20	633/733	Contractual Services - Legal	36	0	
21	634/734	Contractual Services - Mgmt. Fees	30	0	
22	634/734		20	0	
		Normalize 2007 Audit Fees			
		Normalize Legal fees on Used & Useful			
		Normalize 2007 Service Headcount			
		Normalize 2007 4.0% Service Wage increase effective 4/1/07			
23	634/734		2	0	
		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07			
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	154	0	
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	903	0	
38	675/775		(105)	0	
		Normalize 2007 Intercompany allocations			
		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses			
39	675/775		(67)	0	
		Normalize 2007 Intercompany misallocation due to Fairways			
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(89)		
41					
42		TOTAL O&M ADJUSTMENTS	<u>1,375</u>	<u>NA</u>	
43			(12,313)		

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Weiaka/Saratoga Harbour  
 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	1,323	NA	
4	Allocation of Corp Structures & Improvements	23	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	232	NA	
7	PSC Depr Rate Correction, Amort CIAC	(228)	NA	
8	Reduction for NU&U	(467)	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>882</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	775	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>775</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment      RAF on Adj'd Rev less RAF Per Books	(17)	NA	
20	Payroll tax adjustment      On Salary & Wage adjustments explained above	2,279	NA	
21	Property tax adjustment	0	NA	
22	Property tax adjustment      NU&U portion of Property Taxes	(273)	NA	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,989</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	2,175	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>2,175</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>7,196</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	403	0
5	601/701		Market Based Increases	615	0
6	601/701		New Rates Manager & Controller	694	0
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	490	0
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA /711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	20	0
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	79	0
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	6	0
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(248)	0
24	634/734		Additional 2008 Service Co employee benefits	54	0
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	34	0
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	3	0
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(216)	0
29	636/736		Additional 2008 ACO employee benefits	242	0
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	34	0
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	261	0
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	2,115	0
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	245	0
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>4,830</u>	<u>NA</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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)		(3)	(4)
		Water		Sewer	Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued				
2					
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	354		NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	200		NA	
6		0			
7				NA	
8		0			
9				NA	
10	Reduction for NU&U	0		NA	
11	TOTAL	555		NA	
12					
13					
14	D AMORTIZATION				
15	-	0		NA	
16	-	0		NA	
17	TOTAL	0		NA	
18					
19	E TAXES OTHER THAN INCOME TAX				B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	117		NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(112)		NA	
22	Property taxes associated with Pro Forma plant	536		NA	
23	Property Tax adjustment for Non-Used & Useful plant	(29)		NA	
24	TOTAL	511		NA	
25					
26	F INCOME TAXES				C-1
27	Income tax impact of the adjustments to per book income	(2,755)		NA	
28	TOTAL	(2,755)		NA	
29					
30	TOTAL EXPENSE ADJUSTMENTS	3,142		NA	
31					
32					
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS				
34					
35	A NET OPERATING REVENUE				
36	Required Revenue Adjustment	44,968		NA	B-1, B-2
37					
38	B OPERATION & MAINTENANCE EXPENSE				
39	Bad Debt Adjustment Due To Proposed Rate Increase	664		NA	B-1, B-2
40					
41	E TAXES OTHER THAN INCOME TAX				
42	RAF on Revenue Adjustment @ 4.500%	2,024		NA	
43					
44	F INCOME TAX ADJUSTMENT				
45	Rate Year Revenue at Present Rates	46,210		NA	B-1, B-2
46	Plus Required Revenue Adjustment	44,968		NA	
47	Rate Year Revenue at Proposed Rates	91,177		NA	
48					
49	Less Operating Expenses Before Income Taxes	(69,805)		NA	B-1, B-2
50	Less Interest Expense	(3,390)		NA	D-1
51	Taxable Income	17,982		NA	
52	Income Tax at Composite Rate of 38.575%	6,937		NA	
53	Less Income Tax at Present Rates	9,373		NA	C-1
54					
55	Income Tax Adjustment for Requested Revenue Increase	16,309		NA	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460.1	Unmetered Water Revenue	521.1	Flat Rate - Residential
3	461.1	Metered - Residential	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
8	461.6	Metered - Other	522.1	Measured - Residential
9	462.1	Public Fire Protection	522.2	Measured - Commercial
10	462.2	Private Fire Protection	522.3	Measured - Industrial
11	464.0	Other Sales - Public Authorities	522.4	Measured - Public Authorities
12	465.0	Irrigation Customers	522.5	Measured - Multi-Family
13	466.0	Sales for Resale	523.0	Other Sales - Public Authorities
14	467.0	Interdepartmental Sales	524.0	Revenues From Other Systems
15	475.0	Unbilled Revenues	525.0	Interdepartmental Sales
16			526.0	Effluent
17			527.0	Unbilled Revenues
18			540.5	Flat Rate - Reuse
19	<b>TOTAL WATER SALES</b>		<b>TOTAL SEWER SALES</b>	
20		45,999		0
21	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
22	470.0	Forfeited Discounts	531.0	Sale Of Sludge
23	471.0	Misc. Service Revenues	532.0	Forfeited Discounts
24	472.0	Rents From Water Property	534.0	Rents From Sewer Property
25	473.0	Interdepartmental Rents	535.0	Interdepartmental Rents
26	474.04	Other Water Revenues	536.0	Other Sewer Revenues
27	<b>TOTAL OTHER WATER REVENUES</b>		<b>TOTAL OTHER SEWER REVENUES</b>	
28		595		0
29	<b>TOTAL WATER OPERATING REVENUES</b>		<b>TOTAL SEWER OPERATING REVENUES</b>	
		46,594		0

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

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Adjstmnt @ 4.34%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Adjstmnt @ 4.34%	Pro Forma	
1	601 Salaries & Wages - Employees	20,208	170	20,379		20,379		2,211		22,590
2	603 Salaries & Wages - Officers, Exec.	1,972	0	1,972		1,972		0		1,972
3	604 Employee Pensions & Benefits	4,595	0	4,595		4,595		490		5,085
4	610 Purchased Water	0	0	0	0	0		0	0	0
5	615 Purchased Power	1,744	0	1,744		1,744		0		1,744
6	616 Fuel for Purchased Power	0	0	0	0	0		0	0	0
7	618 Chemicals	417	0	417		417		0		417
8	620 Materials & Supplies	2,040	0	2,040	(89)	1,952		0	0	1,952
9	631 Contractual Services - Engineering	51	0	51		51		0		51
10	632 Contractual Services - Accounting	(67)	184	116		116		0		116
11	633 Contractual Services - Legal	520	36	556		556		0		556
12	634 Contractual Services - Mgmt. Fees	3,418	52	3,470		3,470	(88)			3,381
13	635 Contractual Services - Testing	3,346	0	3,346		3,346		0		3,346
14	636 Contractual Services - Other	7,370	154	7,524		7,524		63		7,587
15	641 Rental of Building/Real Prop.	2,207	0	2,207		2,207		34		2,241
16	642 Rental of Equipment	169	0	169		169		0		169
17	650 Transportation Expenses	1,676	0	1,676		1,676		261		1,937
18	656 Insurance - Vehicle	162	0	162		162		0		162
19	657 Insurance - General Liability	644	0	644		644		0		644
20	658 Insurance - Workman's Comp.	96	0	96		96		0		96
21	659 Insurance - Other	212	0	212		212		0		212
22	660 Advertising Expense	11	0	11		11		0		11
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		2,115		2,115
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0		0		0
25	670 Bad Debt Expense	1,284	0	1,284		1,284		0		1,284
26	675 Miscellaneous Expense	5,219	(12,821)	(7,602)		(7,602)		245		(7,357)
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>57,294</b>	<b>(12,225)</b>	<b>45,069</b>	<b>(89)</b>	<b>44,981</b>		<b>5,330</b>	<b>0</b>	<b>50,311</b>

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

Florida Public Service Commission

Wejaka/Saratoga Harbour  
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												Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	1,549	1,437	2,194	1,458	1,824	1,875	1,887	1,927	12,153	2,299	(9,972)	1,778	20,208
2	603 Salaries & Wages - Officers, Exec.	157	161	(84)	171	177	218	235	220	2,131	313	(1,953)	227	1,972
3	604 Employee Pensions & Benefits	438	451	386	449	427	333	311	409	(76)	401	816	251	4,595
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	152	136	150	212	156	147	147	139	332	116	(61)	119	1,744
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	(0)	25	67	0	72	20	57	7	63	32	57	16	417
8	620 Materials & Supplies	18	33	316	284	55	71	157	39	478	582	(262)	268	2,040
9	631 Contractual Services - Engineering	6	6	6	6	6	6	6	6	0	0	0	0	51
10	632 Contractual Services - Accounting	43	37	37	(137)	22	22	21	21	(19)	21	27	(162)	(67)
11	633 Contractual Services - Legal	37	37	43	40	42	48	57	54	569	76	(536)	54	520
12	634 Contractual Services - Mgmt. Fees	229	229	273	362	352	327	235	142	430	254	311	273	3,418
13	635 Contractual Services - Testing	242	242	242	302	242	242	107	322	770	172	176	287	3,346
14	636 Contractual Services - Other	499	482	574	575	592	612	720	665	3,993	815	(2,837)	679	7,370
15	641 Rental of Building/Real Prop.	155	156	182	172	178	202	240	229	2,415	321	(2,274)	230	2,207
16	642 Rental of Equipment	12	12	14	13	14	16	18	18	185	25	(174)	18	169
17	650 Transportation Expenses	127	145	138	132	159	131	101	153	(648)	119	1,005	114	1,676
18	656 Insurance - Vehicle	14	14	14	14	14	14	13	13	14	13	13	13	162
19	657 Insurance - General Liability	54	54	54	54	54	54	53	54	55	54	52	54	644
20	658 Insurance - Workman's Comp.	8	8	8	8	8	8	8	8	8	8	8	8	96
21	659 Insurance - Other	18	18	18	18	18	18	17	18	18	18	17	18	212
22	660 Advertising Expense	1	1	1	1	1	1	1	1	12	2	(11)	1	11
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	152	228	441	6	100	183	(143)	(95)	235	153	(227)	250	1,284
26	675 Miscellaneous Expense	318	437	425	404	418	467	544	520	4,996	762	(4,655)	583	5,219
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>4,227</b>	<b>4,347</b>	<b>5,498</b>	<b>4,544</b>	<b>4,931</b>	<b>4,813</b>	<b>4,793</b>	<b>4,870</b>	<b>28,117</b>	<b>6,554</b>	<b>(20,480)</b>	<b>5,079</b>	<b>57,284</b>

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	813	697	1,333	644	978	717	751	844	714	778	799	687	9,755	
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0	0	(0)	(0)	
3	604 Employee Pensions & Benefits	0	(0)	0	0	(1)	(74)	(96)	0	(93)	0	(1)	(164)	(428)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	141	124	137	199	143	132	129	122	156	92	105	102	1,583	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	(0)	25	67	0	72	20	57	7	63	32	57	16	417	
8	620 Materials & Supplies	0	15	295	264	34	48	130	13	200	545	0	242	1,786	
9	631 Contractual Services - Engineering	6	6	6	6	6	6	6	6	0	0	0	0	51	
10	632 Contractual Services - Accounting	(0)	0	0	(114)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(114)	
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	240	240	240	300	240	240	105	320	750	169	195	285	3,327	
14	636 Contractual Services - Other	120	118	182	181	181	184	223	179	178	181	464	180	2,371	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	(0)	(0)	0	(0)	0	0	(0)	0	(0)	0	(0)	0	(0)	
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)	
19	657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	0	0	(0)	(0)	0	0	
20	658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)	
21	659 Insurance - Other	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	162	237	453	17	112	196	(128)	(80)	389	174	(372)	264	1,424	
26	675 Miscellaneous Expense	0	117	52	52	53	53	53	52	52	105	0	112	701	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,483</b>	<b>1,581</b>	<b>2,765</b>	<b>1,551</b>	<b>1,819</b>	<b>1,523</b>	<b>1,231</b>	<b>1,464</b>	<b>2,409</b>	<b>2,077</b>	<b>1,248</b>	<b>1,724</b>	<b>20,874</b>	

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

Florida Public Service Commission

Weikak/Saratoga Harbour  
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.	22	26	(242)	22	22	42	26	22	34	34	22	27	55	
3	604 Employee Pensions & Benefits	463	476	416	477	457	439	445	446	411	453	446	453	5,382	
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	43	38	38	(22)	22	22	22	22	(13)	21	22	(162)	52	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	229	228	272	362	351	326	234	141	421	253	320	272	3,409	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	143	127	115	133	141	121	132	139	146	146	154	149	1,647	
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	180	199	201	192	221	201	184	232	190	230	216	194	2,441	
18	656 Insurance - Vehicle	13	13	13	13	13	13	13	13	13	13	13	13	161	
19	657 Insurance - General Liability	54	54	54	54	54	54	53	53	53	53	53	53	642	
20	658 Insurance - Workman's Comp.	8	8	8	8	8	8	8	8	8	8	8	8	96	
21	659 Insurance - Other	18	18	18	18	18	18	17	18	18	18	18	18	212	
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>1,173</b>	<b>1,187</b>	<b>893</b>	<b>1,255</b>	<b>1,307</b>	<b>1,245</b>	<b>1,135</b>	<b>1,094</b>	<b>1,280</b>	<b>1,231</b>	<b>1,273</b>	<b>1,025</b>	<b>14,097</b>	

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

Florida Public Service Commission

Welaka/Saratoga Harbour  
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Line No.	Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		(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	736	739	862	814	845	958	1,136	1,083	11,439	1,520	(10,771)	1,091	10,453	46.83%	
2	603 Salaries & Wages - Officers, Exec.	135	136	158	149	155	176	208	199	2,097	279	(1,975)	200	1,917	8.59%	
3	604 Employee Pensions & Benefits	(25)	(25)	(30)	(28)	(29)	(33)	(39)	(37)	(393)	(52)	370	(37)	(359)	-1.61%	
4	810 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	11	11	13	13	13	15	17	17	176	23	(166)	17	161	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	18	18	21	20	21	23	28	26	278	37	(262)	27	254	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)	(1)	(1)	(6)	(1)	5	(1)	(5)	-0.02%	
11	633 Contractual Services - Legal	37	37	43	40	42	48	57	54	569	76	(536)	54	520	2.33%	
12	634 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	10	1	(9)	1	9	0.04%	
13	635 Contractual Services - Testing	1	1	2	1	2	2	2	2	21	3	(20)	2	19	0.09%	
14	636 Contractual Services - Other	236	237	276	261	271	307	365	347	3,669	488	(3,455)	350	3,353	15.02%	
15	641 Rental of Building/Real Prop.	155	156	182	172	178	202	240	229	2,415	321	(2,274)	230	2,207	9.89%	
16	642 Rental of Equipment	12	12	14	13	14	16	18	18	185	25	(174)	18	169	0.76%	
17	650 Transportation Expenses	(54)	(54)	(63)	(60)	(62)	(70)	(83)	(79)	(837)	(111)	788	(80)	(765)	-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	2	0	(2)	0	2	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
22	660 Advertising Expense	1	1	1	1	1	1	1	1	12	2	(11)	1	11	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	(10)	(10)	(12)	(11)	(11)	(13)	(15)	(15)	(154)	(20)	145	(15)	(141)	-0.63%	
26	675 Miscellaneous Expense	318	320	372	352	365	414	491	468	4,943	657	(4,655)	471	4,517	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,572</b>	<b>1,579</b>	<b>1,840</b>	<b>1,738</b>	<b>1,805</b>	<b>2,046</b>	<b>2,427</b>	<b>2,312</b>	<b>24,428</b>	<b>3,246</b>	<b>(23,001)</b>	<b>2,330</b>	<b>22,322</b>	<b>100.00%</b>	
	675863 Service & Sundry input to be allocated to lines 1-26	1,572	1,579	1,840	1,738	1,805	2,046	2,427	2,312	24,428	3,246	(23,001)	2,330	22,322		

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: B-6

**Docket No. 080121-WS**

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

Welaka/Saratoga Harbour  
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	Dec	2007 Total Per Books Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

Welaka/Saratoga Harbour  
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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

Welaka/Saratoga Harbour  
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	738 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

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

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

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

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

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: B-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	15,311	20,379	5,068	33.10%
2	603	Salaries & Wages - Officers, Exec.	0	1,972	1,972	-
3	604	Employee Pensions & Benefits	2,800	4,595	1,795	64.11%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	1,370	1,744	374	27.33%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	536	417	(119)	-22.18%
8	620	Materials & Supplies	2,534	1,952	(582)	-22.97%
9	631	Contractual Services - Engineering	20	51	31	153.60%
10	632	Contractual Services - Accounting	69	116	47	68.62%
11	633	Contractual Services - Legal	407	556	149	36.63%
12	634	Contractual Services - Mgmt. Fees	0	3,470	3,470	-
13	635	Contractual Services - Testing	1,677	3,346	1,669	99.52%
14	636	Contractual Services - Other	846	7,524	6,678	789.42%
15	641	Rental of Building/Real Prop.	139	2,207	2,068	1487.52%
16	642	Rental of Equipment	8	169	161	2016.66%
17	650	Transportation Expenses	6,860	1,676	(5,184)	-75.57%
18	656	Insurance - Vehicle	0	162	162	-
19	657	Insurance - General Liability	495	644	149	30.01%
20	658	Insurance - Workman's Comp.	255	96	(159)	-62.17%
21	659	Insurance - Other	2	212	210	10511.08%
22	660	Advertising Expense	22	11	(11)	-50.18%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	100	0	(100)	-100.00%
25	670	Bad Debt Expense	375	1,284	909	242.32%
26	675	Miscellaneous Expense	2,940	(7,602)	(10,542)	-358.57%
<b>27</b>	<b>TOTAL WATER O &amp; M EXPENSES</b>		<b>36,766</b>	<b>44,981</b>	<b>8,215</b>	<b>22.34%</b>
28	Total Customers (EOY)		155.0	160.5	5.5	3.55%
29	Consumer Price Index - U					11.38%
30	Growth Plus Inflation					15.34%

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	Increased chemical costs
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	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

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

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commissior**

**Welaka/Saratoga Harbour**

Schedule: B-8 Supl

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

(1)	(2)	(3)
Line No.	Acct No. Account Name	Explanation
	NA	

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

**Contractual Services**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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	4,243	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	3,204	Lab Testing
3	28433CLEAN-N-GREEN LANDSCAPING	Oth-Treat-Mgmt	1,200	Oth-Treat-Mgmt
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				



Analysis of Rate Case Expense

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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	<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. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting			<u>709,000</u>			
13	<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	<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)	(C)	(D)	(E)
	Total	Water Allocation %	Water Allocated Amount	Sewer Allocation %	Sewer Allocated Amount
a Amortization of Rate Case Expense:					
b					
c					
d Prior Unamortized Rate Case Expense	0	0.620%	0	0.000%	0
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,364,000	0.620%	8,460	0.000%	0
h					
i Total Projected Rate Case Expense	1,364,000		8,460		0
j					
k Amortization Period In Years:	4				
l Annual Amortization	341,000		2,115		0
m					
n Method of Allocation Between Systems: (Provide Calculation)					

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

**Analysis of Major Maintenance Projects**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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	

**Allocation of Expenses  
Intercompany Expenses Per Books**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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

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

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees					#Custs	0	0	0	0	
2	603	703	Salaries & Wages - Officers, Exec.	0.39%	0.00%		0.39%	#Custs	55	0	55	14,011	
3	604	704	Employee Pensions & Benefits	0.67%	0.00%		0.67%	#Custs	5,382	0	5,382	797,833	
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0	0	
5	615	715	Purchased Power						0	0	0	0	
6	616	716	Fuel for Purchased Power						0	0	0	0	
7	618	718	Chemicals						0	0	0	0	
8	620	720	Materials & Supplies						0	0	0	0	
9	631	731	Contractual Services - Engineering						0	0	0	0	
10	632	732	Contractual Services - Accounting	0.43%	0.00%		0.43%	#Custs	52	0	52	12,175	
11	633	733	Contractual Services - Legal						0	0	0	0	
12	634	734	Contractual Services - Mgmt. Fees	0.41%	0.00%		0.41%	#Custs	3,409	0	3,409	828,223	
13	635	735	Contractual Services - Testing						0	0	0	0	
14	636	736	Contractual Services - Other	0.41%	0.00%		0.41%	#Custs	1,647	0	1,647	400,015	
15	641	741	Rental of Building/Real Prop.						0	0	0	0	
16	642	742	Rental of Equipment						0	0	0	0	
17	650	750	Transportation Expenses	0.41%	0.00%		0.41%	#Custs	2,441	0	2,441	593,365	
18	656	756	Insurance - Vehicle	0.41%	0.00%		0.41%	#Custs	161	0	161	39,196	
19	657	757	Insurance - General Liability	0.41%	0.00%		0.41%	#Custs	642	0	642	155,967	
20	658	758	Insurance - Workman's Comp.	0.41%	0.00%		0.41%	#Custs	96	0	96	23,380	
21	659	759	Insurance - Other	0.41%	0.00%		0.41%	#Custs	212	0	212	51,436	
22	660	760	Advertising Expense						0	0	0	0	
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0	0	0	
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0	0	
25	670	770	Bad Debt Expense						0	0	0	0	
26	675	775	Miscellaneous Expense						0	0	0	0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses  
 Intracompany Expenses Per Books  
 Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

## Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	1.04%	0.00%		1.04%	#Custs	10,453	0		10,453	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.04%	0.00%		1.04%	#Custs	1,917	0		1,917	183,603
3	604	704	Employee Pensions & Benefits	1.04%	0.00%		1.04%	#Custs	(359)	0		(359)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	1.04%	0.00%		1.04%	#Custs	161	0		161	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	1.04%	0.00%		1.04%	#Custs	254	0		254	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	1.04%	0.00%		1.04%	#Custs	(5)	0		(5)	(503)
11	633	733	Contractual Services - Legal	1.04%	0.00%		1.04%	#Custs	520	0		520	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.04%	0.00%		1.04%	#Custs	9	0		9	845
13	635	735	Contractual Services - Testing	1.04%	0.00%		1.04%	#Custs	19	0		19	1,820
14	636	736	Contractual Services - Other	1.04%	0.00%		1.04%	#Custs	3,353	0		3,353	321,204
15	641	741	Rental of Building/Real Prop.	1.04%	0.00%		1.04%	#Custs	2,207	0		2,207	211,386
16	642	742	Rental of Equipment	1.04%	0.00%		1.04%	#Custs	169	0		169	16,221
17	650	750	Transportation Expenses	1.04%	0.00%		1.04%	#Custs	(765)	0		(765)	(73,289)
18	656	756	Insurance - Vehicle	1.04%	0.00%		1.04%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	1.05%	0.00%		1.05%	#Custs	2	0		2	166
20	658	758	Insurance - Workman's Comp.	1.04%	0.00%		1.04%	#Custs	0	0		0	25
21	659	759	Insurance - Other	1.04%	0.00%		1.04%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.04%	0.00%		1.04%	#Custs	11	0		11	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	1.04%	0.00%		1.04%	#Custs	(141)	0		(141)	(13,483)
26	675	775	Miscellaneous Expense	0.99%	0.00%		0.99%	#Custs	4,517	0		4,517	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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) Historical Test Year 2007				(6) Expense	(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	4	0	4	100.00%	4	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	184	12	196	100.00%	196	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	39	0	39	79.72%	31	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	462	0	462	79.72%	368	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	12	0	12	79.72%	10	0	0
19	311.3 Pumping Equipment	625	0	625	79.72%	499	0	0
20	320.3 Water Treatment Equipment	428	0	428	100.00%	428	0	0
21	339.3 Other Plant & Misc. Equipment	39	0	39	100.00%	39	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	3,781	220	4,001	100.00%	4,001	0	0
27	331.4 Transm. & Distribution Mains	620	0	620	51.84%	321	0	0
28	333.4 Services	148	0	148	100.00%	148	0	0
29	334.4 Meters & Meter Installations	834	0	834	100.00%	834	354	354
30	335.4 Hydrants	0	0	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	23	23	100.00%	23	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	1,323	1,323	100.00%	1,323	200	200
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	7,176	1,577	8,753		8,224	555	555
48	Composite U&U Rate				93.95%			
49	(LESS) AMORTIZATION OF CIAC	(795)	(228)	(1,023)		(961)	0	NA
50								
51	NET DEPRECIATION EXPENSE	6,381	1,349	7,730		7,263	555	555

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

## Taxes Other Than Income

## Florida Public Service Commission

Welaka/Saratoga Harbour  
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 1.65%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	2,097	(329)	3,945		5,714
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(17)				(17)
5	Payroll & Property Tax Adjustments		2,279	0		2,279
6	Non-U&U Adjustment @ 6.92%			(273)		(273)
7	Total Test Year Adjustments	(17)	2,279	(273)	0	1,989
8	Adjusted Test Year	2,079	1,951	3,672	0	7,702
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		117			117
12	2007 Plant in Service Additions			(112)		(112)
13	Pro Forma Plant in Service Additions			536		536
14	Non-U&U Adjustment @ 6.92%			(29)		(29)
15	Total Pro Forma Adjustments	0	117	394	0	511
16	Adjusted Pro Forma	2,079	2,068	4,067	0	8,214
17						
18	RAFTs Assoc. with Revenue Increase	2,024				2,024
19						
20	Total Pro Forma	4,103	2,068	4,067	0	10,237
<b>Sewer</b>						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFTs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2  
Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%





**Welaka/Saratoga Harbour  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**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	(8,793)	3,038	(5,755)	(2,755)	(8,510)	C-2
2	Deferred Income Tax Expense	0	(863)	(863)	0	(863)	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>(8,793)</b>	<b>2,175</b>	<b>(6,618)</b>	<b>(2,755)</b>	<b>(9,373)</b>	
<b>Sewer</b>							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	<b>Total Income Tax Expense</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)-(6) Water				(7)-(12) 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	(22,794)	8,282	(14,512)	(6,396)	(20,908)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(2,645)	(2,645)	(745)	(3,390)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	(22,794)	5,638	(17,156)	(7,141)	(24,297)	0	0	0	0	0	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(2,237)	(2,237)	0	(2,237)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(2,237)	(2,237)	0	(2,237)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	(22,794)	7,875	(14,919)	(7,141)	(22,060)	0	NA	0	NA	0	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(1,254)	433	(821)	(393)	(1,213)	0	NA	0	NA	0	
15												
16	Federal Taxable Income	(21,540)	7,442	(14,098)	(6,748)	(20,847)	0	NA	0	NA	0	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	(7,539)	2,605	(4,934)	(2,362)	(7,296)	0	NA	0	NA	0	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
22												
23	Current Federal Income Taxes	(7,539)	2,605	(4,934)	(2,362)	(7,296)	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	(1,254)	433	(821)	(393)	(1,213)	0	NA	0	NA	0	
27	Current Federal Income Tax	(7,539)	2,605	(4,934)	(2,362)	(7,296)	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	(8,793)	3,038	(5,755)	(2,755)	(8,510)	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Welaka/Saratoga Harbour

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)	(5) Sewer			(8) Supporting Schedules
		(3) 2007 Per Books	(3) 2007 Adjustments	(3) 2007 Adjusted		(5) 2007 Per Books	(5) 2007 Adjustments	(5) 2007 Adjusted	
1	Interest on Long-Term Debt	0	2,583	2,583	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	62	62		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	2,645	2,645		0	0	0	

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	Not Applicable					Not Applicable					
9 Short-Term Debt	Not Applicable					Not Applicable					
10 Preferred Stock	Not Applicable					Not Applicable					
11 Common Equity	Not Applicable					Not Applicable					
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	139,015		0	
Weighted Cost of Long Term Debt (D-1)	1.86%	2,583	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		2,583		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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
		Water		Pro Forma Adjusted	Sewer		Pro Forma Adjusted	
		2007 Adjusted	Pro Forma Adjustments		Pro Forma Adjusted	2007 Adjusted		Pro Forma Adjustments
1	Interest on Long-Term Debt	2,583	745	3,328	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*
4	Other Interest Expense	62	0	62	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>2,645</u>	<u>745</u>	<u>3,390</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		177,750		0
Weighted Cost of Long Term Debt (D-1)	1.87%	3,328	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,328		0

## Book/Tax Differences - Permanent

Florida Public Service Commission

Welaka/Saratoga Harbour

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

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(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	6,381	(685)	5,695	0	0	0	0	
4	Book Depreciation & Amortization	6,381	1,349	7,730	NA	NA	NA	NA	B-13,14
5									
6	Depreciation Difference	0	(2,035)	(2,035)	0	0	0	0	
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(203)	(203)	0	0	0	0	
10	All Other	0	0	0	0	0	0	0	
11									
12	Total Timing Differences (To C-2)	0	(2,237)	(2,237)	0	0	0	0	
13									
14	State Tax Rate	5.5%		5.5%	5.5%			5.5%	
15	State Deferred Taxes	0	(123)	(123)	0	0	0	0	
16									
17	Timing Differences for Federal Taxes	0	(2,114)	(2,114)	0	0	0	0	
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%			35.0%	
20	Federal Deferred Taxes	0	(740)	(740)	0	0	0	0	
21									
22	Total Deferred Taxes (to C-1)	0	(863)	(863)	0	0	0	0	

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: C-6

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

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	3,706	3,706				0	3,706	3,706
2	2004	14	0	14				14	0	14
3	2005	1,102	16	1,118				1,102	16	1,118
4	2006	592	3,546	4,138				592	3,546	4,138
5	2007	468	2,806	3,274				468	2,806	3,274
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

## Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
1	2003	0	0	0	
2	2004	0	14	14	
3	2005	14	1,088	1,102	
4	2006	1,102	(510)	592	
5	2007	592	(124)	468	
<b>SEWER</b>					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	0	0	
9	2006	0	0	0	
10	2007	0	0	0	

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Welaka/Saratoga Harbour

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	3,706		3,706
2	2004	3,706	(3,706)		0
3	2005	0	16		16
4	2006	16	3,530		3,546
5	2007	3,546	(740)		2,806
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	0		0
10	2007	0	0		0

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: C-7  
 Page: 1 of 4  
 Preparer: W Jerdon

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

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

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.

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

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Welaka/Saratoga Harbour**

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**

**Welaka/Saratoga Harbour**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**

Parent's Debt Information

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

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

Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)		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 (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) (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****Welaka/Saratoga Harbour**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

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

**Miscellaneous Tax Information****Florida Public Service Commission****Welaka/Saratoga Harbour**

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                     |

**Welaka/Saratoga Harbour  
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

Welaka/Saratoga Harbour

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	50,615	36.41%	5.10%	1.86%	2,583	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	83,665	60.18%	10.25%	6.17%	8,573	D-2
5	Customer Deposits	1,030	0.74%	6.00%	0.04%	62	D-2
6	Accumulated Deferred Income Taxes	3,706	2.67%	0.00%	0.00%	0	D-2
7	Total	<u>139,015</u>	<u>100.00%</u>		<u>8.07%</u>	<u>11,218</u>	
<b>SEWER</b>							
8	Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	10.25%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance  
**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Pro Forma  
 Historical [ ] Projected [ X ]

**Florida Public Service Commission**

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

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	65,216	36.69%	5.10%	1.87%	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4	Common Stock	107,799	60.65%	10.25%	6.21%	D-2
5	Customer Deposits	1,030	0.58%	6.00%	0.03%	D-2
6	Accumulated Deferred Income Taxes	3,706	2.08%	0.00%	0.00%	D-2
7	Total	<u>177,750</u>	<u>100.00%</u>		<u>8.12%</u>	<u>14,436</u>
<b>SEWER</b>						
8	Long-Term Debt	0	0.00%	5.10%	0.00%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	0	0.00%	10.25%	0.00%	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

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

**Florida Public Service Commission**

13 Month Average Balance

**Welaka/Saratoga Harbour**

**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	52,552	53,213	50,615		50,615	65,216	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	86,867	87,959	83,665		83,665	107,799	
5	Customer Deposits	825	1,228	1,030		1,030	1,030	D-7
6	Accumulated Deferred Income Taxes	4,138	3,274	3,706		3,706	3,706	C-6
7	<b>Total</b>	<b>144,382</b>	<b>145,674</b>	<b>139,015</b>	<b>0</b>	<b>139,015</b>	<b>177,750</b>	<b>A-1</b>
<b>Sewer</b>								
8	Long-Term Debt	0	0	0		0	0	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	0	0	0		0	0	
12	Customer Deposits	0	0	0		0	0	D-7
13	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
14	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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

Preferred Stock Outstanding

Florida Public Service Commission

Welaka/Saratoga Harbour  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

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

Utility  or Parent

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

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

1

There is no Preferred Stock for this subsidiary nor its parent



**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ X ] or Parent [ X ]

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	<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**

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Weiaka/Saratoga Harbour  
 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>			<u>26,136,124</u>	-	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19												
20	13 Month Average (from A-19)			<u>22,517,338</u>								

\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was: \$208,427

\*\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was: \$1,293,801

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

**Cost of Variable Rate Long-Term Debt**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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)/(13)

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

**Cost of Variable Rate Long-Term Debt**

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

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

Utility [ ] or Parent [ X ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	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)/ (11)

1 The parent does not have any Variable Rate Long term debt

**Schedule of Customer Deposits**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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	800	25	0	825
2	Jan-07	825	50	0	875
3	Feb-07	875	0	0	875
4	Mar-07	875	25	0	900
5	Apr-07	900	50	0	950
6	May-07	950	25	0	975
7	Jun-07	975	25	(25)	975
8	Jul-07	975	100	0	1,075
9	Aug-07	1,075	50	0	1,125
10	Sep-07	1,125	0	0	1,125
11	Oct-07	1,125	103	0	1,228
12	Nov-07	1,228	0	0	1,228
13	Dec-07	1,228	0	0	1,228
14	<b>Average</b>				<u>1,030</u>
15					
16		<b>Water Allocated at</b>		100%	<u>1,030</u>
17					
18		<b>Sewer Allocated at</b>		#N/A	<u>#N/A</u>

**Welaka/Saratoga Harbour  
RATES SCHEDULES**

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

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: E-1w

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [ X ] or Sewer [ ]

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"	10.25	13.54	10.25	15.36	12.52	21.92
3	3/4"	15.39	20.33	15.39	23.07	18.80	32.89
4	1"	25.65	33.86	25.65	38.45	31.33	54.81
5	1-1/2"	51.32	67.77	51.32	76.92	62.69	109.62
6	2"	82.08	108.38	82.08	123.03	100.26	175.39
7	3"	164.15	216.74	164.15	246.04	200.51	350.79
8	4"	256.48	338.66	256.48	384.43	313.29	548.10
9	6"	512.99	677.36	512.99	768.91	626.61	1,096.21
10	8"	820.78	1,084.30	820.78	1,230.25	1,002.58	1,753.93
11	10"	1,179.86	1,558.43	1,179.86	1,768.47	1,441.19	2,521.28
12	<i>Gallonage</i>						
13	<i>Block 1, 0-5,000</i>	4.65	6.14	4.65	6.97	5.68	3.80
14	<i>Block 2, 5,000-10,000</i>	4.65	6.14	4.65	6.97	5.68	4.76
15	<i>Block 3, &gt;10,000</i>	4.65	6.14	4.65	6.97	5.68	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	10.25	13.54	10.25	15.36	12.52	21.92
19	3/4"	15.39	20.33	15.39	23.07	18.80	32.89
20	1"	25.65	33.86	25.65	38.45	31.33	54.81
21	1-1/2"	51.32	67.77	51.32	76.92	62.69	109.62
22	2"	82.08	108.38	82.08	123.03	100.26	175.39
23	3"	164.15	216.74	164.15	246.04	200.51	350.79
24	4"	256.48	338.66	256.48	384.43	313.29	548.10
25	6"	512.99	677.36	512.99	768.91	626.61	1,096.21
26	8"	820.78	1,084.30	820.78	1,230.25	1,002.58	1,753.93
27	10"	1,179.86	1,558.43	1,179.86	1,768.47	1,441.19	2,521.28
28	Gallonage charge	4.65	6.14	4.65	6.97	5.68	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	10.25	13.54	10.25	15.36	12.52	21.92
34	3/4"	15.39	20.33	15.39	23.07	18.80	32.89
35	1"	25.65	33.86	25.65	38.45	31.33	54.81
36	1-1/2"	51.32	67.77	51.32	76.92	62.69	109.62
37	2"	82.08	108.38	82.08	123.03	100.26	175.39
38	3"	164.15	216.74	164.15	246.04	200.51	350.79
39	4"	256.48	338.66	256.48	384.43	313.29	548.10
40	6"	512.99	677.36	512.99	768.91	626.61	1,096.21
41	8"	820.78	1,084.30	820.78	1,230.25	1,002.58	1,753.93
42	10"	1,179.86	1,558.43	1,179.86	1,768.47	1,441.19	2,521.28
43	Gallonage charge	4.65	6.14	4.65	6.97	5.68	3.80
44							
45	<b>Fire Protection</b>						
46	2"	6.86	9.05	6.86	10.28	8.38	14.62
47	3"	13.68	18.06	13.68	20.50	16.71	29.23
48	4"	21.38	28.23	21.38	32.05	26.12	45.68
49	6"	42.76	56.45	42.76	64.09	52.23	91.35
50	8"	68.39	90.31	68.39	102.51	83.54	146.16
51	10"	98.33	129.84	98.33	147.39	120.11	210.11

## Rate Schedule - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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	NA	NA	NA	NA	NA	NA
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: E-2w

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

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) 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"	1,656	5,930	10.25	16,974	10.25	NA	21.92	36,300
3	3/4"	0	0	-	0	15.39	NA	32.89	0
4	1"	12	15	25.65	308	25.65	NA	54.81	658
5	1-1/2"	0	0	-	0	51.32	NA	109.62	0
6	2"	0	0	-	0	82.08	NA	175.39	0
7	3"	0	0	-	0	164.15	NA	350.79	0
8	4"	0	0	-	0	256.48	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		4,262	4.65	19,820	4.65	4,262	3.80	16,197
11	Block 2, 5,000-10,000		933	4.65	4,339	4.65	903	4.76	4,298
12	Block 3, >10,000		750	4.65	3,486	4.65	725	4.76	3,453
13	<b>Total Residential</b>	<u>1,668</u>	<u>5,945</u>		<u>44,926</u>		<u>5,891</u>		<u>60,904</u>
14	<b>Average Bill</b>				<u>26.93</u>				<u>36.57</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	24	95	10.25	246	10.25	NA	21.92	526
18	3/4"	0	0	-	0	15.39	NA	32.89	0
19	1"	0	0	-	0	25.65	NA	54.81	0
20	1-1/2"	0	0	-	0	51.32	NA	109.62	0
21	2"	0	0	-	0	82.08	NA	175.39	0
22	3"	0	0	-	0	164.15	NA	350.79	0
23	4"	0	0	-	0	256.48	NA	548.10	0
24	8"	0	0	-	0	820.78	NA	1,753.93	0
25	<b>Gallorage</b>		95	4.65	443	4.65	95	3.80	362
26									
27									
28	<b>Total Commercial</b>	<u>24</u>	<u>95</u>		<u>689</u>		<u>95</u>		<u>888</u>
29	<b>Average Bill</b>				<u>28.70</u>				<u>36.99</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	10.25	NA	21.92	0
33	3/4"	0	0	-	0	15.39	NA	32.89	0
34	1"	0	0	-	0	25.65	NA	54.81	0
35	1-1/2"	0	0	-	0	51.32	NA	109.62	0
36	2"	0	0	-	0	82.08	NA	175.39	0
37	3"	0	0	-	0	164.15	NA	350.79	0
38	4"	0	0	-	0	256.48	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	4.65	0	3.80	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>Fire Protection</b>								
47	2"	0	NA	-	0	6.86	NA	20.53	0
48	3"	0	NA	-	0	13.68	NA	41.07	0
49	4"	0	NA	-	0	21.38	NA	64.17	0
50	6"	0	NA	-	0	42.76	NA	128.34	0
51	8"	0	NA	-	0	68.39	NA	205.34	0
52	10"	0	NA	-	0	98.33	NA	295.18	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>				<u>-</u>
58									
59	<b>Subtotal</b>				<u>45,615</u>				<u>61,792</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				595				1,890
63	<b>Total Revenue</b>				<u>46,210</u>				<u>63,682</u>
64	Booked Revenue				<u>46,594</u>				<u>63,682</u>
65	Difference				(384)	-0.8%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [X] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	555	1,986	10.25	5,689
3	3/4"	0	0	15.39	0
4	1"	4	10	25.65	103
5	1-1/2"	0	0	51.32	0
6	2"	0	0	82.08	0
7	3"	0	0	164.15	0
8	4"	0	0	256.48	0
9	<b>Gallorage</b>				
10	Block 1		1,472	4.65	6,843
11	Block 2		321	4.65	1,493
12	Block 3		203	4.65	943
13	<b>Total Residential</b>	<u>559</u>	<u>1,996</u>		<u>15,071</u>
14	<b>Average Bill</b>				<u>26.96</u>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	8	6	10.25	82
18	3/4"	0	0	15.39	0
19	1"	0	0	25.65	0
20	1-1/2"	0	0	51.32	0
21	2"	0	0	82.08	0
22	3"	0	0	164.15	0
23	4"	0	0	256.48	0
24	8"	0	0	820.78	0
25	<b>Gallorage</b>		6	4.65	28
26					
27					
28	<b>Total Commercial</b>	<u>8</u>	<u>6</u>		<u>110</u>
29	<b>Average Bill</b>				<u>13.80</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	10.25	0
33	3/4"	0	0	15.39	0
34	1"	0	0	25.65	0
35	1-1/2"	0	0	51.32	0
36	2"	0	0	82.08	0
37	3"	0	0	164.15	0
38	4"	0	0	256.48	0
39					
40	<b>Gallorage</b>		0	4.65	0
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	6.86	0
48	2"	0	NA	13.68	0
49	3"	0	NA	21.38	0
50	4"	0	NA	42.76	0
51	6"	0	NA	68.39	0
52	8"	0	NA	98.33	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>
58					
59	<b>Subtotal</b>				<u>15,181</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

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"	521	1,755	10.25	5,340	13.54	7,054	1,714
3	3/4"	0	0	15.39	0	20.33	0	0
4	1"	4	5	25.65	103	33.86	135	33
5	1-1/2"	0	0	51.32	0	67.77	0	0
6	2"	0	0	82.08	0	108.38	0	0
7	3"	0	0	164.15	0	216.74	0	0
8	4"	0	0	256.48	0	338.66	0	0
9	<b>Gallorage</b>							
10	Block 1		1,352	4.65	6,287	6.14	8,301	2,014
11	Block 2		296	4.65	1,375	6.14	1,816	441
12	Block 3		113	4.65	525	6.14	693	168
13	Total Residential	525	1,761		13,630		18,000	4,370
14	Average Bill				25.96		34.29	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	8	55	10.25	82	13.54	108	26
18	3/4"	0	0	15.39	0	20.33	0	0
19	1"	0	0	25.65	0	33.86	0	0
20	1-1/2"	0	0	51.32	0	67.77	0	0
21	2"	0	0	82.08	0	108.38	0	0
22	3"	0	0	164.15	0	216.74	0	0
23	4"	0	0	256.48	0	338.66	0	0
24	8"	0	0	820.78	0	1,084.30	0	0
25	<b>Gallorage</b>		55	4.65	256	6.14	338	82
26								
27								
28	Total Commercial	8	55		338		446	108
29	Average Bill				42.22		55.75	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	10.25	0	13.54	0	0
33	3/4"	0	0	15.39	0	20.33	0	0
34	1"	0	0	25.65	0	33.86	0	0
35	1-1/2"	0	0	51.32	0	67.77	0	0
36	2"	0	0	82.08	0	108.38	0	0
37	3"	0	0	164.15	0	216.74	0	0
38	4"	0	0	256.48	0	338.66	0	0
39								
40	<b>Gallorage</b>		0	4.65	0	6.14	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	6.86	0	9.05	0	0
48	2"	0	NA	13.68	0	18.06	0	0
49	3"	0	NA	21.38	0	28.23	0	0
50	4"	0	NA	42.76	0	56.45	0	0
51	6"	0	NA	68.39	0	90.31	0	0
52	8"	0	NA	98.33	0	129.84	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill							
58								
59	<b>Subtotal</b>				13,967		18,446	4,478

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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"	580	2,189	10.25	5,945
3	3/4"	0	0	15.39	0
4	1"	4	0	25.65	103
5	1-1/2"	0	0	51.32	0
6	2"	0	0	82.08	0
7	3"	0	0	164.15	0
8	4"	0	0	256.48	0
9	<b>Gallorage</b>				
10	Block 1		1,439	4.65	6,690
11	Block 2		316	4.65	1,470
12	Block 3		434	4.65	2,018
13	<b>Total Residential</b>	<u>584</u>	<u>2,189</u>		<u>16,226</u>
14	<b>Average Bill</b>				<u>27.78</u>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	8	34	10.25	82
18	3/4"	0	0	15.39	0
19	1"	0	0	25.65	0
20	1-1/2"	0	0	51.32	0
21	2"	0	0	82.08	0
22	3"	0	0	164.15	0
23	4"	0	0	256.48	0
24	8"	0	0	820.78	0
25	<b>Gallorage</b>		34	4.65	159
26					
27					
28	<b>Total Commercial</b>	<u>8</u>	<u>34</u>		<u>241</u>
29	<b>Average Bill</b>				<u>30.07</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	10.25	0
33	3/4"	0	0	15.39	0
34	1"	0	0	25.65	0
35	1-1/2"	0	0	51.32	0
36	2"	0	0	82.08	0
37	3"	0	0	164.15	0
38	4"	0	0	256.48	0
39					
40	<b>Gallorage</b>		0	4.65	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	6.86	0
48	2"	0	NA	13.68	0
49	3"	0	NA	21.38	0
50	4"	0	NA	42.76	0
51	6"	0	NA	68.39	0
52	8"	0	NA	98.33	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>16,466</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallorage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallorage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallorage		0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	NA	NA
48	Com. Wastewater Only	0	0	NA	NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				0



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Schedule Period: 5/1/07 - 8/31/07 (Interim)  
 Water [ ] or Sewer [ X ]

Schedule: E-2s  
 Page: 3 of 4  
 Preparer: G Prettyman

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

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"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	Gallage cap		NA					
10	Capped Usage		0	NA	NA	NA	NA	NA
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill							
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24								
25	Gallage		0	NA	NA	NA	NA	NA
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill							
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	Gallage		0	NA	NA	NA	NA	NA
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	NA	NA	NA	NA	NA
48	Coml. Wastewater Only	0	0	NA	NA	NA	NA	NA
49	Sprinkler Heads	0	NA	NA	NA	NA	NA	NA
50	Reuse	0	NA	NA	NA	NA	NA	NA
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	<b>Subtotal</b>				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallorage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallorage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallorage	-	0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	NA	NA
48	Comr. Wastewater Only	0	0		NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				0

**Customer Monthly Billing Schedule**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	141	2	0	0	0	0	143
2	Feb-07	142	2	0	0	0	0	144
3	Mar-07	144	2	0	0	0	0	146
4	Apr-07	144	2	0	0	0	0	146
5	May-07	145	2	0	0	0	0	147
6	Jun-07	145	2	0	0	0	0	147
7	Jul-07	145	2	0	0	0	0	147
8	Aug-07	144	2	0	0	0	0	146
9	Sep-07	144	2	0	0	0	0	146
10	Oct-07	141	2	0	0	0	0	143
11	Nov-07	143	2	0	0	0	0	145
12	Dec-07	143	2	0	0	0	0	145
13	Total Water	1,721	24	0	0	0	0	1,745

**SEWER**

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

Miscellaneous Service Charges

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

**WATER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	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.	Present Bus. Hrs.	Present After Hrs.
11	Initial Connection	NA	NA			50.00	75.00		
12									
13	Normal Reconnect	NA	NA			50.00	75.00		
14									
15	Violation Reconnect	NA	NA			NA	NA		
16									
17	Premises Visit	NA	NA			50.00	75.00		
18									
19	Late Payment Fees	NA				5.00			
20									
21									
22	<b>DEPOSITS (REFUNDABLE)</b>		Water		Sewer				
23	Class	Meter Size	Present	Proposed	Present	Proposed			
24	not specified	All sizes	-		NA				
25	not specified	5/8 X 3/4"	-		NA				
26	not specified	1"	-		NA				
27	not specified	1.5"	-		NA				
28	not specified	Over 2"	-		NA				
29									
30	Residential	All sizes	-		NA				
31	Residential	5/8 X 3/4"	-	73.03	NA			NA	
32	Residential	1"	-	Two x Estimated Monthly Bill	NA			Two x Estimated Monthly Bill	
33	Residential	1.5"	-		NA				
34	Residential	Over 2"	-		NA				
35									
36	General	All sizes	-	Two x est'd monthly Bill				Two x est'd monthly Bill	
37	General	5/8 X 3/4"	-		NA				
38	General	1"	-		NA				
39	General	1.5"	-		NA				
40	General	2"	-		NA				
41	General	4"	-		NA				
42	General	8"	-		NA				

Miscellaneous Service Charges

Florida Public Service Commission

Welaka/Saratoga Harbour

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>			

Calculation of Miscellaneous Service Charges

Line	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>	25.00
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.)						
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>	50.00
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>	75.00
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
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.)						
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>	115.00
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: E-5  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	30	0	0	0	0	30
2	Feb-07	45	0	0	0	0	45
3	Mar-07	75	15	0	0	0	90
4	Apr-07	45	0	0	0	0	45
5	May-07	0	0	0	0	0	0
6	Jun-07	15	15	0	0	0	30
7	Jul-07	0	30	0	0	0	30
8	Aug-07	60	15	0	0	0	75
9	Sep-07	15	0	0	0	40	55
10	Oct-07	90	15	0	0	0	105
11	Nov-07	60	0	0	0	0	60
12	Dec-07	30	0	0	0	0	30
13							
14	Total Water	465	90	0	0	40	595
15	Annual Events	31	6	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,550	300	0	0	40	1,890
<b>SEWER</b>							
19	Jan-07	NA	NA	NA	NA	NA	NA
20	Feb-07	NA	NA	NA	NA	NA	NA
21	Mar-07	NA	NA	NA	NA	NA	NA
22	Apr-07	NA	NA	NA	NA	NA	NA
23	May-07	NA	NA	NA	NA	NA	NA
24	Jun-07	NA	NA	NA	NA	NA	NA
25	Jul-07	NA	NA	NA	NA	NA	NA
26	Aug-07	NA	NA	NA	NA	NA	NA
27	Sep-07	NA	NA	NA	NA	NA	NA
28	Oct-07	NA	NA	NA	NA	NA	NA
29	Nov-07	NA	NA	NA	NA	NA	NA
30	Dec-07	NA	NA	NA	NA	NA	NA
31							
32	Total Sewer	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA		
34							
35	Proposed Rate	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

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

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

**Private Fire Protection Service**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: E-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water  or Sewer

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

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

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



**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

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.

Line	(1)	(2)
No.	Type	Description

None

## Tax or Franchise Fee Schedule

## Florida Public Service Commission

Welaka/Saratoga Harbour

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.	2,097	Included in overall cost of service	None
<b>SEWER</b>					
2	NA	NA	NA	NA	NA

## Service Availability Charges Schedule

Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

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

**Guaranteed Revenues Received**

**Florida Public Service Commission**

Welaka/Saratoga Harbour  
 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**

**Welaka/Saratoga Harbour**

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**

**Welaka/Saratoga Harbour**

Schedule: E-14

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [ X ] or Sewer [ X ]

Customer Class:

Meter Size:

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line Consumption No. 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**

**Welaka/Saratoga Harbour  
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**

**Welaka/Saratoga Harbour**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	656	0	411	7	239	
2	Feb-07	646	0	404	7	235	
3	Mar-07	1,023	0	640	37	346	
4	Apr-07	874	0	547	307	20	
5	May-07	667	0	466	92	109	
6	Jun-07	597	0	417	7	173	
7	Jul-07	602	0	420	13	168	
8	Aug-07	734	0	512	62	159	
9	Sep-07	446	0	519	9	(82)	
10	Oct-07	489	0	569	7	(87)	
11	Nov-07	466	0	543	7	(84)	
12	Dec-07	508	0	591	7	(90)	
13	<b>TOTAL</b>	<b>7,707</b>	<b>0</b>	<b>6,040</b>	<b>562</b>	<b>1,105</b>	<b>14.3%</b>

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**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.		308,000
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.	04/01/07	57,210
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 04/01/07	57,210
		2 04/02/07	57,210
		3 04/04/07	36,290
		4 04/05/07	34,980
		5 04/06/07	34,110
		Average	<u>43,960</u>
4	Average Daily Flow		21,116
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

**Used and Useful Calculations  
Water Treatment Plant**

**Weiaka/Saratoga Harbour  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007**

**Florida Public Service Commission**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<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	yes	39.73	79.46	0.64	39.09	-	1.03	40.37	110	186	76	53.12%	53.12%	

**WELLS, Permanent**

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	yes	yes	39.73	1.03	0.64	-	-	58,167	110	186	-	72,960	79.72%	79.72%
3														
4														
5														

**STORAGE**

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	32,518	65,036	40,000	2	100.00%	Yes	57,210	1.03	916	-	58,167	40,000	145.42%	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

Florida Public Service Commission

Welaka/Saratoga Harbour  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

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

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

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

**Inflow and Infiltration Calculations**

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

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**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	243.7	470	51.84%	51.84%	<b>51.84%</b>

**Sewer**

2

NA

\*2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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	155.5	157.0	157.4	
2	2004	155.8	157.3	158.2	
3	2005	159.5	161.0	159.0	
4	2006	158.8	160.3	159.9	
5	2007	158.1	159.6	160.7	
6	2008			161.5	0.51%
7	2009			162.3	0.51%
8	2010			163.2	0.51%
9	2011			164.0	0.51%
10	2012			164.8	0.50% 5 yrs beyond 2007

X Coefficient(s) 0.825

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

X Coefficient(s) NA



## Equivalent Residential Connections - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	140	146	143.0	5,658	39.566	5,698	144.0	
2	2004	146	140	143.0	5,761	40.287	5,779	143.4	-0.39%
3	2005	140	141	140.5	6,144	43.730	6,189	141.5	-1.34%
4	2006	141	142	141.5	6,061	42.834	6,148	143.5	1.41%
5	2007	142	143	142.5	6,180	43.367	6,274	144.7	0.79%
Average Growth Through 5-Year Period (Col. 8)									0.11%

**Equivalent Residential Connections - Sewer**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	NA	NA	NA	NA	NA	NA	NA	
2	2004	NA	NA	NA	NA	NA	NA	NA	NA
3	2005	NA	NA	NA	NA	NA	NA	NA	NA
4	2006	NA	NA	NA	NA	NA	NA	NA	NA
5	2007	NA	NA	NA	NA	NA	NA	NA	NA

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

**Welaka/Saratoga Harbour**  
**INTERIM RATE SCHEDULES**  
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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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

Welaka/Saratoga Harbour  
 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	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>WATER</b>					<b>SEWER</b>			
1	Residential		49.9%	22.1%			NA	NA
2	5/8" X 3/4"	10.25	15.36	12.52	<b>Residential</b>			
3	3/4"	15.39	23.07	18.80	All Meter Sizes	NA	NA	NA
4	1"	25.65	38.45	31.33	3/4"	NA	NA	NA
5	1-1/2"	51.32	76.92	62.69	1"	NA	NA	NA
6	2"	82.08	123.03	100.26	1-1/2"	NA	NA	NA
7	3"	164.15	246.04	200.51	2"	NA	NA	NA
8	4"	256.48	384.43	313.29	3"	NA	NA	NA
9	6"	512.99	768.91	626.61	4"	NA	NA	NA
10	8"	820.78	1,230.25	1,002.58	6"	NA	NA	NA
11	10"	1,179.86	1,768.47	1,441.19	8"	NA	NA	NA
12	Gallorage, Block 1	4.65	6.97	5.68	10"	NA	NA	NA
13	Block 2	4.65	6.97	5.68	Gallorage cap (gallons)	NA	NA	NA
14	Block 3	4.65	6.97	5.68	Gallorage charge	NA	NA	NA
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	10.25	15.36	12.52	5/8" X 3/4"	NA	NA	NA
17	3/4"	15.39	23.07	18.80	3/4"	NA	NA	NA
18	1"	25.65	38.45	31.33	1"	NA	NA	NA
19	1-1/2"	51.32	76.92	62.69	1-1/2"	NA	NA	NA
20	2"	82.08	123.03	100.26	2"	NA	NA	NA
21	3"	164.15	246.04	200.51	3"	NA	NA	NA
22	4"	256.48	384.43	313.29	4"	NA	NA	NA
23	6"	512.99	768.91	626.61	6"	NA	NA	NA
24	8"	820.78	1,230.25	1,002.58	8"	NA	NA	NA
25	10"	1,179.86	1,768.47	1,441.19	10"	NA	NA	NA
26	Gallorage charge	4.65	6.97	5.68	Gallorage charge	NA	NA	NA
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	6.86	10.28	8.38	Res. Wastewater Only	NA	NA	NA
29	3"	13.68	20.50	16.71	Cmrl. Wastewater Only	NA	NA	NA
30	4"	21.38	32.05	26.12	Sprinkler Heads	NA	NA	NA
31	6"	42.76	64.09	52.23	Reuse	NA	NA	NA
32	8"	68.39	102.51	83.54				
33	10"	98.33	147.39	120.11				

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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	237,302	(23,758)	0	213,544	A-5
2	Utility Land & Land Rights	4,864		0	4,864	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(84,637)	7,664	0	(76,973)	A-9
5	Less: CIAC	(30,376)	0	0	(30,376)	A-12
6	Accumulated Amortization of CIAC	6,379	0	0	6,379	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	16,072		0	16,072	A-1
11	Total Rate Base	<u>149,605</u>	<u>(16,094)</u>	<u>0</u>	<u>133,511</u>	
<b>SEWER</b>						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	<u>(23,758)</u>	<u>NA</u>
	<u>7,664</u>	<u>NA</u>
	<u>(16,094)</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Weilaka/Saratoga Harbour  
 Docket No. 060121-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

Line No.	(1) Description	(2) Utility Adjusted Test Year	(3) Adjustments for Non-U&U	(4) Utility Interim Adjustments	(5) Adjusted Interim Test Year	(6) Interim Increase	(7) Requested Interim Revenues	(8) Standalone % Increase	(9) FWS Consol. Unlimited % Increase	(10) Supporting Schedules
<b>Water</b>										
1	Water Sales Revenues	45,615		0	45,615	31,642	77,257	69.37%	49.9%	E-2w
2	Other Revenues	595		0	595	0	595			E-2w
3	OPERATING REVENUES	46,210	0	0	46,210	31,642	77,852			
4	Operation & Maintenance	44,981		0	44,981	467	45,448			B-5
5	Depreciation, net of CIAC Amort.	7,730	(467)	0	7,263		7,263			B-13
6	Amortization	775		0	775		775			
7	Taxes Other Than Income	5,714	1,989	0	7,702	1,423	9,125			B-15
8	Provision for Income Taxes	(6,618)		0	(6,618)	11,477	4,859			C-1
9	OPERATING EXPENSES	52,582	1,522	0	54,103	13,367	67,470			
10	NET OPERATING INCOME	(6,372)	(1,522)	0	(7,894)	18,275	10,381			
11	RATE BASE	139,015			139,015		139,015			A-1
12	RATE OF RETURN	-4.58%			-5.68%		7.47%			
<b>Sewer</b>										
13	Sewer Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2s
14	Other Revenues	NA		0	0	0	0			E-2s
15	OPERATING REVENUES	0	0	0	0	0	0			
16	Operation & Maintenance	NA		0	0	0	0			B-6
17	Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-14
18	Amortization	NA		0	0		0			
19	Taxes Other Than Income	NA	NA	0	NA	0	0			B-15
20	Provision for Income Taxes	NA		0	0	0	0			C-1
21	OPERATING EXPENSES	0	0	0	0	0	0			
22	NET OPERATING INCOME	0	0	0	0	0	0			
23	RATE BASE	NA			0		0			A-2
24	RATE OF RETURN	NA			NA		NA			



## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical  Projected Water  Sewer 

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	(467)	NA
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	1,989	NA
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	31,642	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	467	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,424	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	46,210	0
18	Plus Required Revenue Adjustment	31,642	0
19	Rate Year Revenue at Proposed Rates	77,852	0
20			
21	Less Operating Expenses Before Income Taxes	(62,612)	0
22	Less Interest Expense	(2,645)	0
23	Taxable Income	12,595	0
24	Income Tax at Composite Rate of 38.58%	4,859	0
25	Less Income Tax at Present Rates	6,618	0
26			
27	Income Tax Adjustment	11,477	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Welaka/Saratoga Harbour

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	50,615	36.41%	5.10%	1.86%	2,583	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	83,665	60.18%	9.25%	5.57%	7,737	D-2
5 Customer Deposits	1,030	0.74%	6.00%	0.04%	62	D-2
6 Accumulated Deferred Income Taxes	3,706	2.67%	0.00%	0.00%	0	D-2
7 Total	<u>139,015</u>	<u>100.00%</u>		<u>7.47%</u>	<u>10,381</u>	
<b>SEWER</b>						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	9.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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