



**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

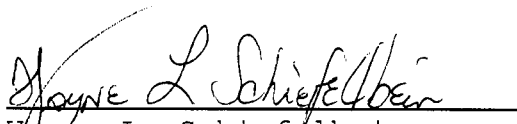
In re: Application for rate ) Docket No. 951056-WS  
increase in Flagler County by )  
PALM COAST UTILITY CORPORATION ) Filed: January 24, 1997

**NOTICE OF FILING PSC STAFF ELECTRONIC SPREADSHEETS**

Palm Coast Utility Corporation (PCUC) hereby gives notice of its filing of the PSC Staff Electronic Spreadsheets provided to PCUC after issuance of Order No. PSC-96-1338-FOF-WS.

DATED this 24th day of January, 1997

Respectfully submitted,

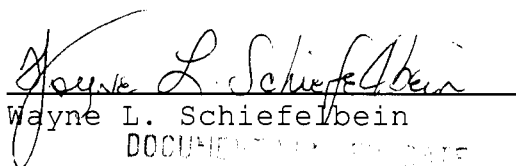


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Attorneys for  
PALM COAST UTILITY CORPORATION

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by hand delivery to Ms. Bobbie Reyes, Esquire, Division of Legal Services, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, Florida 32399-0850, to Mr. Stephen C. Reilly, Associate Public Counsel, Office of Public Counsel, Claude Pepper Building, Room 812, 111 West Madison Street, Tallahassee, Florida 32399-1400, and to Mr. Richard Melson, Esquire, Hopping Green Sams & Smith, 123 South Calhoun Street, Tallahassee, Florida 32314, and by U.S. Mail to Mr. Albert J. Hadeed, County Attorney, 1200 East Moody Boulevard, #11, Bunnell, Florida 32110-9764, and to Mr. Arthur L. Sirkin, c/o County Attorney, 1200 East Moody Blvd., #11, Bunnell, Florida 32110, on this 24th day of January, 1997.



Wayne L. Schiefelbein

DOCUMENTARY SERVICE

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FPSC REVENUE REPORTING

PRINTOUT OF  
PSC STAFF ELECTRONIC SPREADSHEETS  
PROVIDED TO PCUC  
AFTER RELEASE OF ORDER NO. PSC-96-1338-FOF-WS

PCUCFIN.WK3  
951056W2.WK3  
951056S2.WK3  
PCUC-W2.WK3  
PCUC-S2.WK3  
U&U.WK3  
PCREFUND.WK3  
PALMSV2.WK3

PCUCFIN.WK3

**PALM COAST UTILITY CORPORATION  
CAPITAL STRUCTURE  
TEST YEAR ENDED 12/31/95**

**SCHEDULE NO. 2  
DOCKET NO. 951056-WS**

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
<b>PER UTILITY 1995 - YEAR-END</b>							
1 LONG TERM DEBT	\$ 12,125,000	\$ 0	\$(643,582)	11,481,418	30.73%	7.24%	2.23%
2 SHORT-TERM DEBT	4,312,000	0	(228,876)	4,083,124	10.93%	7.73%	0.84%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	20,265,735	0	(1,075,683)	19,190,052	51.37%	11.10%	5.70%
5 CUSTOMER DEPOSITS	485,000	0	(25,743)	459,257	1.23%	6.00%	0.07%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-ZERO COST	2,266,072	0	(120,281)	2,145,791	5.74%	0.00%	0.00%
8 OTHER	0	0	0	0	0.00%	0.00%	0.00%
9 TOTAL CAPITAL	\$ <u>39,453,807</u>	\$ 0	<u>\$(2,094,165)</u>	<u>37,359,642</u>	<u>100.00%</u>		<u>8.85%</u>
<b>PER COMMISSION 1995 - 13-MONTH AVERAGE</b>							
10 LONG TERM DEBT	\$ 12,557,692	\$ 0	\$(7,944,310)	4,613,382	28.49%	7.24%	2.06%
11 SHORT-TERM DEBT	3,668,231	0	(2,320,615)	1,347,616	8.32%	7.73%	0.64%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	19,943,543	0	(12,616,783)	7,326,760	45.25%	11.10%	5.02%
14 CUSTOMER DEPOSITS	458,926	0	0	458,926	2.83%	6.00%	0.17%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-ZERO COST	2,316,226	129,534	0	2,445,760	15.10%	0.00%	0.00%
16 OTHER	0	0	0	0	0.00%	0.00%	0.00%
17 TOTAL CAPITAL	\$ <u>38,944,618</u>	\$ <u>129,534</u>	<u>\$(22,881,708)</u>	<u>16,192,444</u>	<u>100.00%</u>		<u>7.90%</u>
RANGE OF REASONABLENESS					<u>LOW</u>	<u>HIGH</u>	
RETURN ON EQUITY					<u>10.10%</u>	<u>12.10%</u>	
OVERALL RATE OF RETURN					<u>7.45%</u>	<u>8.35%</u>	

Range: B:CIAC

PALM COAST UTILITY CORP																
Used & Useful Adjustments to CIAC & Accumulated Amortization of CIAC																
WATER	Classification	Test Year CIAC per MFRs Sch	En 13-Mo Avg Staff Recom.	13-Mo Avg Staff Adjusted Balance	NON-U/U %-CIAC	NON-U/U CIAC	Composite 13-Mo Avg				NON-U/U %-AA/CIAC	NON-U/U AA/CIAC	Test Year Amort Per MFRs	Staff Recom.	Staff Adjusted Balance	NON-U/U TEST YEA AMORTIZ CIAC
							Amort B-13	AA A-14 p1	CIAC/ C	Staff Adjustment						
Plant Capacity Fees		9,513,590	(405,598)	9,107,992	0.00%	0	3.19%	2,029,065	(168,216)	1,860,849	0.00%	0	303,198	(12,826)	290,272	0
Line/Main Extensions		0	0	0	0.00%	0	3.19%	0	0	0	0.00%	0	0	0	0	0
Meter Installation Fees		2,812,617	(102,004)	2,710,613	0.00%	0	3.19%	596,807	(45,333)	551,474	0.00%	0	89,638	(3,251)	86,387	0
Contributed Lines		2,449,876	(292,755)	2,157,121	73.57%	1,586,994	3.19%	442,778	(18,960)	423,818	73.57%	311,803	78,078	(9,330)	68,747	50,577
Other - Advance Capacity Charge		1,614,000	(571,154)	1,042,846	30.00%	312,854	3.19%	172,930	(19,911)	153,019	30.00%	45,906	51,438	(18,203)	33,236	8,971
Service Installation Fees		0	0	0	0.00%	0	3.19%	0	0	0	0.00%	0	0	0	0	0
<b>Total</b>		<b>16,390,083</b>	<b>(1,371,511)</b>	<b>15,018,572</b>		<b>1,899,848</b>		<b>3,241,580</b>	<b>(252,420)</b>	<b>2,989,160</b>		<b>357,709</b>	<b>522,352</b>	<b>(43,710)</b>	<b>478,642</b>	<b>60,548</b>

WASTEWATER															
Classification	13-Mo Avg CIAC per MFRs Sch	13-Mo Avg Staff Recom.	13-Mo Avg Staff Adjusted Balance	NON-U/U %-CIAC	NON-U/U CIAC	Composite Year End 13-Mo Avg				NON-U/U %-AA/CIAC	NON-U/U AA/CIAC	Test Year Amort Per MFRs	Staff Recom.	Staff Adjusted Balance	NON-U/U TEST YEA AMORTIZ CIAC
						Amort A-12 p1	AA B-14 p1	CIAC/ C	Staff Adjustment						
Plant Capacity Fees	16,106,163	(608,171)	15,497,992	0.00%	0	3.07%	4,846,216	(260,840)	4,585,376	0.00%	0	494,733	(18,681)	476,052	0
Line/Main Extensions	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0	0	0	0
Meter Installation Fees	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0	0	0	0
Contributed Lines	2,374,667	(297,705)	2,076,962	61.59%	1,279,201	3.07%	620,081	(18,126)	601,955	61.59%	370,744	72,943	(9,145)	63,798	39,293
Other - Trust	8,124,376	(141,941)	7,982,435	100.00%	7,982,435	0.00%	0	0	0	100.00%	0	0	0	0	0
Other - Prepaid	34,440,537	(102,999)	34,337,538	100.00%	34,337,538	3.07%	11,045,078	(520,605)	10,524,473	100.00%	10,524,473	1,057,910	(3,164)	1,054,746	1,054,746
<b>Total</b>	<b>61,045,743</b>	<b>(1,150,816)</b>	<b>59,894,927</b>		<b>43,599,174</b>		<b>16,511,375</b>	<b>(799,571)</b>	<b>15,711,804</b>		<b>10,895,217</b>	<b>1,625,586</b>	<b>(30,990)</b>	<b>1,594,596</b>	<b>1,094,039</b>

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Range:A:DIT

**CALCULATION OF USED AND USEFUL NET DEBIT DEFERRED TAXES  
13-MONTH AVERAGE  
TYE 12/31/96**

	<u>1988</u>	<u>1996</u>	<u>CHANGE</u>	<u>%OF TOTAL</u>	<u>%NON-USEFUL</u>
<b>WATER</b>					
CIAC-USED	6,159	13,463	7,304		
CIAC-NON-USED	1,451	1,900	449		
ADVANCES-NON-USED	<u>1,838</u>	<u>2,385</u>	<u>547</u>		
TOTAL WATER	9,448	17,748	<u>8,300</u>	36.96%	12.00%
<b>WASTEWATER</b>					
CIAC-USED	8,854	17,146	8,292		
CIAC-NON-USED	33,618	35,617	1,999		
CIAC IN TRUST-NON-USED	4,416	7,982	3,566		
ADVANCES-NON-USED	<u>362</u>	<u>660</u>	<u>298</u>		
TOTAL WATER	47,250	61,405	<u>14,155</u>	63.04%	41.42%
TOTAL WAW			22,455	100.00%	

PREPAID POST '86, AVG	<u>TOTAL</u>	<u>WATER</u>	<u>WASTEWATER</u>
13-MONTH AVG PER PCUC	11,674,629	4,315,293	7,359,336
STAFF ADJUSTMENT	<u>(378,629)</u>	<u>(218,090)</u>	<u>(160,539)</u>
ADJUSTED POST '86	11,296,000	4,097,203	7,198,797
NON-USED AND USEFUL	3,473,447	491,589	2,981,858

**13 MONTH AVERAGE 1996- GROSS DEBITS**

	<u>TOTAL</u>	<u>WATER</u>	<u>WASTEWATER</u>
PRE 87	2,388,952	0	2,388,952
POST 86	11,296,000	4,097,203	7,198,797
CIAC TAX GROSS-UP	<u>(4,256,932)</u>	<u>(2,518,588)</u>	<u>(1,738,344)</u>
TOTAL GROSS DEBITS	9,428,020	1,578,615	7,849,405
ADJUSTMENTS			
A. DISALLOWED PER ORDER	<u>(2,388,952)</u>	0	<u>(2,388,952)</u>
B. NON-USED	<u>(3,473,447)</u>	<u>(491,589)</u>	<u>(2,981,858)</u>
TOTAL ADJUSTMENTS	<u>(5,862,399)</u>	<u>(491,589)</u>	<u>(5,370,810)</u>
ADJUSTED USED DEBITS	<u>3,565,621</u>	<u>1,087,026</u>	<u>2,478,595</u>

**GROSS DEFERRED CREDITS**

	<u>TOTAL</u>	<u>WATER</u>	<u>WASTEWATER</u>
PLANT IN SERVICE	115,873,428	60,792,037	55,081,391
% TO TOTAL	100.00%	52.46%	47.54%
13-MONTH AVERAGE CREDITS	1,654,529	868,035	786,494
TOTAL NON-USED PLANT %		48.16%	56.47%
NON-USED CREDIT DITS	<u>862,238</u>	<u>418,071</u>	<u>444,168</u>
NET USED DIT CREDITS	<u>792,291</u>	<u>449,964</u>	<u>342,326</u>
NET DEBIT AND CREDIT USED	<u>2,773,331</u>	<u>637,062</u>	<u>2,136,269</u>

	<u>USED DR</u>	<u>USED CR</u>	<u>NET USED</u>
<b>WATER</b>			
PER UTILITY 13-MO. AVG	1,875,326	(694,679)	1,180,647
PER STAFF 13-MO. AVG	1,087,026	(449,964)	637,062
<b>WASTEWATER</b>			
PER UTILITY 13-MO. AVG	2,402,495	(504,354)	1,898,141
PER STAFF 13-MO. AVG	2,478,595	(342,326)	2,136,269

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Range:A:EQUITY

Cost of Equity Capital – Per Current Leverage Graph  
(UPDATE EVERYTIME THE LEVERAGE GRAPH IS CHANGED)

Cost of Equity Leverage Formula  $0.0905 + (.01131/ER)$

$ER = \text{Equity Ratio} = \text{Common Equity} / (\text{Common} + \text{Preferred} + \text{LT Debt} + \text{ST Debt})$

Equity Ratio	55.14%
Cost of Equity	11.10%
Leverage Formula	11.10%
Ceiling for ROE @ 40%	11.88%



Range:A:ITC

**Cost of Deferred Investment Tax Credits**

Option 1 = zero cost, no amortization included in above the line income tax expense.

Option 2 = Overall weighted cost of investor sources of capital and amortization included as a reduction to above the line income tax expense.

Calculation of Overall Weighted Cost of Investor Sources of Capital

	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long-term Debt	4,613,382	34.72%	7.24%	2.51%
Short-term Debt	1,347,616	10.14%	7.73%	0.78%
Preferred Stock	0	0.00%	0.00%	0.00%
Common Stock	<u>7,326,760</u>	<u>55.14%</u>	11.10%	<u>6.12%</u>
Total Investor Sources of Funds	<u>13,287,758</u>	<u>100.00%</u>		<u>9.42%</u>

PALM COAST UTILITY CORPORATION  
 ADJUSTMENTS TO OPERATING STATEMENTS  
 TEST YEAR ENDED 12/31/95

SCHEDULE NO. 3-C  
 DOCKET NO. 951056-WS

EXPLANATION	WATER	WASTEWATER
<b><u>OPERATING REVENUES</u></b>		
1 Remove requested final revenue increase	(1,479,626)	(1,575,817)
2 To include non--utility income	1,802	50,834
3 To remove year end adjustment	(93,459)	(94,662)
Total	<u>(1,571,283)</u>	<u>(1,619,645)</u>
<b><u>OPERATION &amp; MAINTENANCE EXPENSE</u></b>		
1 Adjustment per stipulation No. 2 (Audit Exception No. 4)	(6,276)	896
2 Remove unsupported affiliate charges	(15,153)	(10,259)
3 Remove non--recurring personnel services expenses	(10,204)	(6,909)
4 Remove non--recurring legal fees	(4,457)	(3,017)
5 Reflect additional current rate case expense	11,185	11,185
6 To reduce chamber dues & rental expenses per Stipulation No. 3	(828)	(36,981)
7 To remove year end adjustment for power & chemicals	(18,399)	(8,945)
Total	<u>(44,132)</u>	<u>(54,030)</u>
<b><u>DEPRECIATION EXPENSE--NET</u></b>		
1 Imputation of CIAC--MR I--48	(10,977)	(26,093)
2 Net used and useful adjustment	(338,742)	(311,304)
Total	<u>(349,719)</u>	<u>(337,397)</u>
<b><u>AMORTIZATION, CIAC TAX GROSS UP</u></b>		
To remove year end adjustment	<u>5,469</u>	<u>1,309</u>
<b><u>TAXES OTHER THAN INCOME</u></b>		
1 Remove RAF's on revenue adjustment	(70,708)	(72,884)
2 Non--used and useful property taxes I--108	(108,320)	(52,267)
Total	<u>(179,028)</u>	<u>(125,151)</u>
<b><u>INCOME TAXES</u></b>		
To adjust to test year income tax expense	<u>(169,616)</u>	<u>(204,326)</u>
<b><u>OPERATING REVENUES</u></b>		
Adjustment to reflect revenue requirement	\$ <u>(306,329)</u>	\$ <u>(181,943)</u>
<b><u>TAXES OTHER THAN INCOME TAXES</u></b>		
Regulatory assessment taxes on additional revenues	\$ <u>(13,785)</u>	\$ <u>(8,187)</u>
<b><u>INCOME TAXES</u></b>		
Income taxes related to revenue requirement	\$ <u>(110,084)</u>	\$ <u>(65,384)</u>

PALM COAST UTILITY CORPORATION ADJUSTMENTS TO OPERATING STATEMENTS TEST YEAR ENDED 12/31/95		SCHEDULE NO. 3-C DOCKET NO. 951056-WS PAGE 2 OF 2	
EXPLANATION		WATER	WASTEWATER
(1)	<u>DEPRECIATION</u> a) To correspond with non-used and useful plant	\$ 0	\$ 0
(6)	<u>OPERATING REVENUES</u> a) Adjustment to reflect recommended revenue requirement	\$ <u>(306,329)</u>	\$ <u>(181,943)</u>
(7)	<u>TAXES OTHER THAN INCOME TAXES</u> a) Regulatory assessment taxes on additional revenues	\$ <u>(13,785)</u>	\$ <u>(8,187)</u>
(8)	<u>INCOME TAXES</u> a) Income taxes related to recommended income amount	\$ <u>(110,084)</u>	\$ <u>(65,384)</u>

Range:A:NOIS

PALM COAST UTILITY CORPORATION		SCHEDULE NO. 3-B						
STATEMENT OF WASTEWATER OPERATIONS		DOCKET NO. 951056-WS						
TEST YEAR ENDED 12/31/95								
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 3,150,538	\$ 1,756,312	\$ 4,906,850	\$ (1,619,645)	\$ 3,287,205	\$ (181,943)	3,105,262	
OPERATING EXPENSES						-5.53%		
2 OPERATION AND MAINTENANCE	\$ 2,049,154	\$ (80,503)	\$ 1,968,651	\$ (54,030)	\$ 1,914,621	\$	1,914,621	
3 DEPRECIATION	35,244	728,836	764,080	(337,397)	426,683		426,683	
4 AMORTIZATION	(57,525)	(1,309)	(58,834)	1,309	(57,525)		(57,525)	
5 TAXES OTHER THAN INCOME	258,285	187,325	445,610	(125,151)	320,459	(8,187)	312,271	
6 INCOME TAXES	131,947	237,542	369,489	(204,326)	165,163	(65,384)	99,779	
7 TOTAL OPERATING EXPENSES	\$ 2,417,105	\$ 1,071,891	\$ 3,488,996	\$ (719,596)	\$ 2,769,400	\$ (73,572)	2,695,829	
8 OPERATING INCOME	\$ 733,433	\$ 684,421	\$ 1,417,854	\$ (900,049)	\$ 517,805	\$ (108,371)	409,433	
9 RATE BASE	\$ 14,057,238	\$	\$ 16,031,208	\$	\$ 5,183,232	\$	\$ 5,183,232	
RATE OF RETURN	5.22%		8.84%		9.99%		7.90%	

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Range:A:NOIW

PALM COAST UTILITY CORPORATION		SCHEDULE NO. 3-A						
STATEMENT OF WATER OPERATIONS		DOCKET NO. 951056-W5						
TEST YEAR ENDED 12/31/95								
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 5,384,699	\$ 1,586,948	\$ 6,971,647	(\$ 1,571,283)	\$ 5,400,364	(\$ 306,329)	5,094,035	
OPERATING EXPENSES:						-5.67%		
2 OPERATION AND MAINTENANCE	\$ 3,026,338	(\$ 222,018)	\$ 2,804,320	(\$ 44,132)	\$ 2,760,188	\$	2,760,188	
3 DEPRECIATION	1,621,374	(437,104)	1,184,270	(349,719)	834,551		834,551	
4 AMORTIZATION	(82,781)	(5,469)	(88,250)	5,469	(82,781)		(82,781)	
5 TAXES OTHER THAN INCOME	874,220	(180,899)	693,321	(179,028)	514,293	(13,785)	500,508	
6 INCOME TAXES	(289,553)	781,183	491,630	(169,616)	322,014	(110,084)	211,930	
7 TOTAL OPERATING EXPENSES	\$ 5,149,598	(\$ 64,307)	\$ 5,085,291	(\$ 737,025)	\$ 4,348,266	(\$ 123,869)	4,224,397	
8 OPERATING INCOME	\$ 235,101	\$ 1,651,255	\$ 1,886,356	(\$ 334,258)	\$ 1,052,098	(\$ 182,460)	869,638	
9 RATE BASE	\$ 23,702,639		\$ 21,328,434		\$ 11,009,212		\$ 11,009,212	
RATE OF RETURN	0.99%		8.84%		9.56%		7.90%	

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**PALM COAST UTILITY CORPORATION  
ADJUSTMENTS TO RATE BASE  
TEST YEAR ENDED 12/31/95**

**SCHEDULE NO. 1-C  
DOCKET NO. 951056-W8**

EXPLANATION	WATER	WASTEWATER
<b><u>PLANT IN SERVICE</u></b>		
To reflect 13-month average test year	<u>(1,089,914)</u>	<u>(3,924,077)</u>
<b><u>LAND</u></b>		
1 Adjust cost from affiliate for sprayfield site	0	(207,233)
2 Adjust cost from affiliate for Rib site	0	(318,322)
Total	<u>0</u>	<u>(525,555)</u>
<b><u>NON-USED AND USEFUL</u></b>		
To reflect net non-used and useful adjustment	<u>(10,464,761)</u>	<u>(6,924,896)</u>
<b><u>ACCUMULATED DEPRECIATION</u></b>		
1 To reflect 13-month average test year	<u>938,154</u>	<u>892,137</u>
<b><u>CIAC</u></b>		
1 To reflect 13-month average test year	1,371,511	1,150,816
2 Imputation of CIAC-MR	(344,432)	(849,939)
Total	<u>1,027,079</u>	<u>300,877</u>
<b><u>ACCUM. AMORT. OF CIAC</u></b>		
1 To reflect 13-month average test year	(252,420)	(799,571)
2 Imputation of CIAC on margin reserve	5,489	13,047
Total	<u>(246,931)</u>	<u>(786,524)</u>
<b><u>DEFERRED INCOME TAXES</u></b>		
To reflect 13-month average test year	<u>(482,849)</u>	<u>195,866</u>
Total		
<b><u>ADVANCES FOR CONSTRUCTION</u></b>		
To reflect 13-month average test year	<u>0</u>	<u>(75,803)</u>

**PALM COAST UTILITY CORPORATION  
ADJUSTMENTS TO RATE BASE  
TEST YEAR ENDED 12/31/95**

**SCHEDULE NO. 1-B  
T1.5  
PAGE 2 OF 2**

EXPLANATION	WATER	WASTEWATER
(12) a) Adjust to reflect 1994 Test Year To remove		
(12)		
(13) <u>OTHER</u>		

Range:A:RBS

PALM COAST UTILITY CORPORATION SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/95			SCHEDULE NO. 1-B DOCKET NO. 951056-WS			
COMPONENT	TEST YEAR PER UTILITY YEAR-END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION AD AVERAGE TEST YEAR	
1 UTILITY PLANT IN SERVICE	\$ 56,249,291	\$ 2,128,199	\$ 58,377,490	\$(3,924,077)	54,453,413	
2 LAND & LAND RIGHTS	1,153,532	0	1,153,532	(525,555)	627,977	
3 NON-USED & USEFUL COMPONENTS	18,345,687	426,872	18,772,559	(6,924,896)	11,847,663	
4 CWIP	0	0	0	0	0	
5 ACCUMULATED DEPRECIATION	(18,107,234)	(986,635)	(19,093,869)	892,137	(18,201,732)	
6 CIAC	(61,045,743)	0	(61,045,743)	300,877	(60,744,866)	
7 AMORTIZATION OF CIAC	16,511,375	0	16,511,375	(786,524)	15,724,851	
8 DEBIT DEFERRED INCOME TAXES	1,940,403	0	1,940,403	195,866	2,136,269	
9	0	0	0	0	0	
10 ADVANCES FOR CONSTRUCTION	(990,073)	405,534	(584,539)	(75,803)	(660,342)	
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 14,057,238</b>	<b>\$ 1,973,970</b>	<b>\$ 16,031,208</b>	<b>\$(10,847,976)</b>	<b>5,183,232</b>	

1201

pcucfin.wk3



Range:A:RBW

PALM COAST UTILITY CORPORATION			SCHEDULE NO. 1-A			
SCHEDULE OF WATER RATE BASE			DOCKET NO. 951056-WS			
TEST YEAR ENDED 12/31/95						
COMPONENT	TEST YEAR PER UTILITY YEAR-END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION AD. AVERAGE TEST YEAR	
1 UTILITY PLANT IN SERVICE	\$ 63,505,519	\$ (2,128,199)	\$ 61,377,320	\$ (1,089,914)	60,287,406	
2 LAND & LAND RIGHTS	504,632	0	504,632	0	504,632	
3 NON-USED & USEFUL COMPONENTS	(8,602,553)	0	(8,602,553)	(10,464,761)	(19,067,314)	
4 CWP	3,992,210	(3,992,210)	0	0	0	
5 ACCUMULATED DEPRECIATION	(20,996,438)	1,074,065	(19,922,373)	938,154	(18,984,219)	
6 CIAC	(16,390,083)	0	(16,390,083)	1,027,079	(15,363,004)	
7 AMORTIZATION OF CIAC	3,241,580	0	3,241,580	(246,931)	2,994,649	
8 NET DEBIT DEFERRED TAXES (USED)	1,119,911	0	1,119,911	(482,849)	637,062	
9	0	0	0	0	0	
10 ADVANCES FOR CONSTRUCTION	(2,672,139)	2,672,139	0	0	0	
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 23,702,639</b>	<b>\$ (2,374,205)</b>	<b>\$ 21,328,434</b>	<b>\$ (10,319,222)</b>	<b>11,009,212</b>	

PALM COAST UTILITY CORPORATION		DOCKET NO. 951056 - WS			
TEST YEAR ENDED 12/31/96					
REVENUE REQUIREMENT CALCULATION					
TAX CALCULATIONS	TEST YEAR		REVENUE REQUIRED		
	WATER	SEWER	WATER	SEWER	
TEST YEAR REVENUES	\$ 5,400,364	\$ 3,287,205	\$ 5,094,035	\$ 3,105,262	
TOTAL O&M EXPENSE	2,760,188	1,914,621	2,760,188	1,914,621	
NET DEPRECIATION EXPENSE	834,551	426,683	834,551	426,683	
AMORTIZATION	(82,781)	(57,525)	(82,781)	(57,525)	
TAXES OTHER THAN INCOME	514,293	320,459	500,508	312,271	
INTEREST EXPENSE (Rate Base X Wtd Cost of Interest + ITC Synchronization)	<u>316,639</u>	<u>149,076</u>	<u>316,639</u>	<u>149,076</u>	
TAXABLE INCOME	1,057,474	533,891	764,930	360,135	
COMPOSITE TAX RATE (State & Federal)	<u>37.630%</u>	<u>37.630%</u>	<u>37.630%</u>	<u>37.630%</u>	
GROSS PROVISION FOR INCOME TAXES	397,927	200,903	287,843	135,519	
SPECIFIC ADJUSTMENTS TO INCOME TAXES (IF REQUIRED)					
PARENT DEBT ADJUSTMENT	(75,913)	(35,740)	(75,913)	(35,740)	
ITC AMORTIZATION	0	0	0	0	
WRITE-DOWN OF TAXES	0	0	0	0	
OTHER	0	0	0	0	
TOTAL SPECIFIC ADJUSTMENTS	<u>(75,913)</u>	<u>(35,740)</u>	<u>(75,913)</u>	<u>(35,740)</u>	
ADJUSTED PROVISION FOR INCOME TAXES	\$ <u>322,014</u>	\$ <u>165,163</u>	\$ <u>211,930</u>	\$ <u>99,779</u>	
CALCULATION OF INTEREST SYNCHRONIZATION ADJUSTMENT FOR WTD COST ITCs (% of debt to total investor sources of funds (LT-D,ST-D,CE,Pfd) X wtd cost of ITCs in capital structure)					
Included in Interest Exp Calculation Above (B115)	0.0000%				
<b>CALCULATION OF REVENUE REQUIREMENT INCREASE</b>					
	<u>WATER</u>	<u>SEWER</u>			
TEST YEAR REVENUES	\$ 5,400,364	\$ 3,287,205			
TOTAL O&M EXPENSE	2,760,188	1,914,621			
NET DEPRECIATION EXPENSE	834,551	426,683			
AMORTIZATION	(82,781)	(57,525)			
TAXES OTHER THAN INCOME (TEST YEAR)	514,293	320,459			
INCOME TAXES (TEST YEAR)	<u>322,014</u>	<u>165,163</u>			
NOI GENERATED	1,052,098	517,805			
RETURN ALLOWED (WRB * ORR)	<u>869,638</u>	<u>409,433</u>			
NOI DEFICIENCY	182,460	108,371			
ESCALATION FACTOR FOR INCOME TAXES & RAFS (See calculation below)	<u>1.67888</u>	<u>1.67888</u>			
REVENUE INCREASE	\$ <u>(306,329)</u>	\$ <u>(181,943)</u>			
NOTE: NEVER INCREASE REVENUE REQUIREMENT OVER THE AMOUNT REQUESTED BY THE UTILITY FOR EACH SYSTEM. @IF STATEMENTS IN (A113) & (A152) SHOULD PREVENT THIS FROM OCCURRING.					
35% Fed Tax Composite Rate (State & Fed) is 38.57%					
ESCALATION FACTOR CALCULATION					
Income Tax Rate (FIT and SIT)	0.37630				
Expansion factor	1.60333				
Expansion factor w/ RAF	1.678885				

PALM COAST UTILITY CORPORATION				DOCKET NO. 951056-WS		
OPERATION AND MAINTENANCE EXPENSES - WASTEWATER						
TEST YEAR ENDED 12/31/95						
ACCT NO.	ACCOUNT TITLE	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
701	SALARIES AND WAGES - EMPLOYEES	\$ 0	\$ 0	\$ 0	\$ 0	0
703	SALARIES AND WAGES - OFFICERS, DIRECTORS, ETC.	0	0	0	0	0
704	EMPLOYEE PENSIONS AND BENEFITS	0	0	0	0	0
710	PURCHASED SEWAGE TREATMENT	0	0	0	0	0
711	SLUDGE REMOVAL EXPENSE	0	0	0	0	0
715	PURCHASED POWER	0	0	0	0	0
716	FUEL FOR POWER PRODUCTION	0	0	0	0	0
718	CHEMICALS	0	0	0	0	0
720	MATERIALS AND SUPPLIES	0	0	0	0	0
731	CONTRACTUAL SERVICES - ENGR.	0	0	0	0	0
732	CONTRACTUAL SERVICES - ACCT.	0	0	0	0	0
733	CONTRACTUAL SERVICES - LEGAL	0	0	0	0	0
734	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0	0	0
735	CONTRACTUAL SERVICES - OTHER	0	0	0	0	0
741	RENTAL OF BUILDING/REAL PROPERTY	0	0	0	0	0
742	RENTAL OF EQUIPMENT	0	0	0	0	0
750	TRANSPORTATION EXPENSES	0	0	0	0	0
756	INSURANCE - VEHICLE	0	0	0	0	0
757	INSURANCE - GENERAL LIABILITY	0	0	0	0	0
758	INSURANCE - WORKMAN'S COMPENSATION	0	0	0	0	0
759	INSURANCE - OTHER	0	0	0	0	0
760	ADVERTISING EXPENSE	0	0	0	0	0
766	REGULATORY COMM. EXPENSES - AMORT. OF RATE CASE EXPENSE	0	0	0	0	0
767	REGULATORY COMM. EXPENSES - OTHER	0	0	0	0	0
770	BAD DEBT EXPENSE	0	0	0	0	0
775	MISCELLANEOUS EXPENSES	0	0	0	0	0
	SERVICES NET	0				
	TOTAL OPERATION AND MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	0

PALM COAST UTILITY CORP NON-USED AND USEFUL SUMMARY	Sched A-7		
	AMOUNT PER UTILITY	AMOUNT PER STAFF	ADJUST PER STAFF
<b>WATER</b>			
PLANT	(13,615,786)	(29,279,207)	(15,663,421)
LAND	0	0	0
ACCUMULATED DEPRECIATION	3,896,893	8,669,753	4,772,860
CIAC	1,319,118	1,899,848	580,730
ACCUMULATED AMORT CIAC	(202,778)	(357,709)	(154,931)
ADVANCES FOR CONSTRUCTION	0	0	0
OTHER	0	0	0
<b>TOTAL NON-USED AND USEFUL</b>	<b>(8,602,553)</b>	<b>(19,067,314)</b>	<b>(10,464,761)</b>
NON-USED AND USEFUL DEPR EXP	296,334	664,949	368,615
NON-USED AND USEFUL AMORT EXP	30,675	60,548	29,873
<b>NET ADJUSTMENT - WATER</b>	<b>(265,659)</b>	<b>(604,401)</b>	<b>(338,742)</b>
<b>PROPERTY TAX EXPENSE - GROSS (Sch B-15)</b>	290000	290000	0
Ratio of non-used plant to total (per staff)		48.16%	
Non-used property tax	31352	139,672	(108,320)
<b>WASTEWATER</b>			
PLANT	(20,225,569)	(31,106,873)	(10,881,304)
LAND	0	0	0
ACCUMULATED DEPRECIATION	6,759,615	10,250,580	3,490,965
CIAC	43,537,577	43,599,174	61,597
ACCUMULATED AMORT CIAC	(11,299,063)	(10,895,217)	403,846
ADVANCES FOR CONSTRUCTION	0	0	0
OTHER	0	0	0
<b>TOTAL NON-USED AND USEFUL</b>	<b>18,772,560</b>	<b>11,847,664</b>	<b>(6,924,896)</b>
NON-USED AND USEFUL DEPR EXP	587,624	932,521	344,897
NON-USED AND USEFUL AMORT EXP	1,060,447	1,094,039	33,592
<b>NET ADJUSTMENT - WASTEWATER</b>	<b>472,823</b>	<b>161,519</b>	<b>(311,304)</b>
<b>PROPERTY TAX EXPENSE - GROSS (Sch B-15)</b>	210,000	210000	0
Ratio of non-used plant to total (per staff)		56.47%	
Non-used property tax	66,329	118,596	(52,267)

Range:A:TOTI

PALM COAST UTILITY CORPORATION TAXES OTHER THAN INCOME TEST YEAR ENDED 12/31/95			DOCKET NO. 951056-WS				
WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	290,000	(31,352)	258,648	(108,320)	150,328		150,328
PAYROLL	147,208	(31,717)	115,491	0	115,491		115,491
REGULATORY ASSESSMENT FEES	430,425	(116,701)	313,724	(70,708)	243,016	(13,785)	229,231
OTHER	6,587	(1,128)	5,459	0	5,459		5,459
<b>TOTAL</b>	<b>874,220</b>	<b>(180,898)</b>	<b>693,322</b>	<b>(179,028)</b>	<b>514,294</b>	<b>(13,785)</b>	<b>500,509</b>

WASTEWATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	210,000	(66,329)	143,671	(52,267)	91,404		91,404
PAYROLL	45,989	31,717	77,706	0	77,706		77,706
REGULATORY ASSESSMENT FEES	0	220,808	220,808	(72,884)	147,924	(8,187)	139,737
OTHER	2,296	1,128	3,424	0	3,424		3,424
<b>TOTAL</b>	<b>258,285</b>	<b>187,324</b>	<b>445,609</b>	<b>(125,151)</b>	<b>320,458</b>	<b>(8,187)</b>	<b>312,270</b>

1266

Range:A:WOM

PALM COAST UTILITY CORPORATION				DOCKET NO. 951056-WS		
OPERATION AND MAINTENANCE EXPENSES - WATER						
TEST YEAR ENDED 12/31/95						
ACCT NO.	ACCOUNT TITLE	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
601	SALARIES AND WAGES - EMPLOYEES	\$ 0	\$ 0	\$ 0	\$ 0	0
603	SALARIES AND WAGES - OFFICERS, DIRECTORS, ETC.	0	0	0	0	0
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0	0	0
610	PURCHASED WATER	0	0	0	0	0
615	PURCHASED POWER	0	0	0	0	0
616	FUEL FOR POWER PRODUCTION	0	0	0	0	0
618	CHEMICALS	0	0	0	0	0
620	MATERIALS AND SUPPLIES	0	0	0	0	0
631	CONTRACTUAL SERVICES - ENGR.	0	0	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	0	0	0	0	0
633	CONTRACTUAL SERVICES - LEGAL	0	0	0	0	0
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0	0	0
635	CONTRACTUAL SERVICES - OTHER	0	0	0	0	0
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0	0	0
656	INSURANCE-VEHICLE	0	0	0	0	0
657	INSURANCE-GENERAL LIABILITY	0	0	0	0	0
658	INSURANCE-WORKMAN'S COMP.	0	0	0	0	0
659	INSURANCE-OTHER	0	0	0	0	0
660	ADVERTISING EXPENSE	0	0	0	0	0
666	REGULATORY COMM. EXPENSES - AMORT. OF RATE CASE EXPENSE	0	0	0	0	0
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0	0	0
670	BAD DEBT EXPENSE	0	0	0	0	0
675	MISCELLANEOUS EXPENSES	0	0	0	0	0
	SERVICES NET	0				
	TOTAL OPERATION AND MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	0



PALM COAST UTILITY CORP

WASTEWATER UTILITY PLANT ACCT. NO.	ACCOUNT NAME	Year End 13-Mo Avg		13-Mo Avg		Year End		13-Mo Avg		13-Mo Avg		STAFF		STAFF		STAFF		NET PLANT					
		Per MFRs	Recom.	Specific Adjusted	Adjusted Balance	Depr Rates	Per MFRs	Acc Depr	Adjustment	TO	Specific Adjusted	Adjusted Balance	Per MFRs	Depr Exp	Staff	Recom.	Adjusted	NON-USED with MR	UNION without MR	UNION MARGIN	UNION INCL. IN Plant	UNION-Adj to Acc.	UNION-Dept
<b>INTANGIBLE PLANT</b>																							
351.1	Organization	6,130	0	6,130	3.33%	4,874	(102)	0	4,772	204	0	0	204	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
352.1	Franchises	2,684	0	2,684	3.20%	2,150	(43)	0	2,107	86	0	0	86	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
389.1	Other Plant & Misc.	121,366	0	121,366	4.16%	101,895	(2,527)	0	99,368	5,054	0	0	5,054	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>COLLECTION PLANT</b>																							
353.2	Land and Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
354.2	Structures and Improvements	6,560	0	6,560	3.11%	2,948	(102)	0	2,846	204	0	0	204	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
360.2	Collection Sewers - Force	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
361.2	Collection Sewers - Gravity	35,493,443	(1,170,095)	34,323,348	2.46%	11,844,229	(437,656)	0	11,406,573	873,351	(28,791)	0	844,560	61.59%	63.07%	1.48%	21,130,750	7,025,308	520,164				
361	Advanced Mains	13,789	0	13,789	2.52%	2,491	(174)	0	2,317	348	0	0	348	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
361	Advanced Mains	16,452	(731)	15,721	2.33%	685	(192)	0	493	384	(17)	0	367	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
362	Services	2,964,847	0	2,964,847	2.63%	1,286,818	(39,006)	0	1,247,812	78,012	0	0	78,012	65.71%	67.36%	1.67%	1,948,201	819,937	51,262				
365.2	Flow Measuring Installation	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
389.2	Other Plant & Misc.	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
<b>SYSTEM PUMPING PLANT</b>																							
353.3	Land & Land Rights	207,043	0	207,043	NA	43	30	0	73	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
354.3	Structures & Improvements	101,996	0	101,996	3.12%	44,381	(1,591)	0	42,790	3,180	0	0	3,180	61.27%	63.35%	2.08%	62,482	26,217	1,948				
370.3	Receiving Wells	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
371.3	Pumping Equipment	4,233,215	(86,496)	4,146,720	5.52%	1,939,909	(115,758)	0	1,824,151	233,472	(4,770)	0	228,702	61.27%	63.35%	2.08%	2,540,696	1,117,657	140,125				
389.3	Other Plant & Misc.	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
<b>TREATMENT &amp; DISPOSAL PLANT</b>																							
353.4	Land & Land Rights	946,489	0	(525,555)	NA	40	0	0	40	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
354.4	Structures & Improvements	6,402,440	(1,034,662)	5,367,778	3.13%	1,329,271	(93,820)	0	1,235,451	200,348	(32,377)	0	167,971	52.76%	56.76%	4.00%	2,832,040	651,824	88,621				
360.4	Treatment and Disposal Equip.	6,707,269	(1,493,240)	5,214,029	5.53%	1,480,907	(162,330)	0	1,318,577	370,836	(82,559)	0	288,277	43.96%	49.19%	5.21%	2,293,130	579,910	126,784				
381.4	Plant Sewers	0	0	0	2.86%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
382.4	Outfall Sewer Lines	0	0	0	3.33%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
389.4	Other Plant & Misc.	0	0	0	5.56%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0
<b>GENERAL PLANT</b>																							
353	Land & Land Rights	0	0	0	NA	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
354	Structures & Improvements	534,224	0	534,224	2.47%	137,789	0	0	137,789	13,213	0	0	13,213	9.02%	13.20%	4.18%	48,187	12,429	1,182				
390	Office Furniture & Equipment	391,033	(40,961)	350,072	7.67%	201,390	(9,628)	0	191,762	30,011	(3,144)	0	26,867	9.02%	13.20%	4.18%	31,577	17,297	2,423				
390	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
391	Transportation Equipment	678,806	(58,397)	620,409	11.73%	497,925	(40,068)	0	457,857	79,610	(6,849)	0	72,761	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
392	Stores Equipment	6,057	19	6,076	4.06%	4,189	(104)	0	4,085	247	1	0	248	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
393	Tools, Shop & Garage	188,947	(28,973)	159,974	4.69%	70,616	(4,373)	0	66,243	8,869	(1,360)	0	7,509	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
394	Laboratory Equipment	20,739	157	20,896	6.80%	9,997	(546)	0	9,451	1,410	11	0	1,421	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395	Power Operated Equipment	253,942	(42,419)	211,523	5.51%	93,183	(2,967)	0	90,216	13,990	(2,337)	0	11,653	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
396	Communication Equipment	52,925	0	52,925	7.63%	36,599	(2,018)	0	34,581	4,037	0	0	4,037	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
397	Miscellaneous Equipment	1,527	(0)	1,527	0.00%	1,540	20,837	0	22,377	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
106	Undistributed Plant	0	0	0	10.00%	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>OTHER</b>																							
103	Future Use Plant	179,081	31,720	0	210,801	0.00%	0	0	0	0	0	0	0	100.00%	100.00%	0	210,801	0	0				
107	Advanced Property	0	0	0	0.00%	0	0	0	0	0	0	0	0	100.00%	100.00%	0	0	0	0				
<b>TOTALS - WASTEWATER</b>																							
		59,531,023	(3,824,077)	(525,555)	55,081,391	19,093,869	(892,137)	0	18,201,732	1,916,866	(162,193)	0	1,754,673	56.47%	NA	NA	NA	NA	NA	NA	NA	NA	NA

IMPUTATION OF CIAC ON MARGIN RESERVE	Treatment Plant	Collection Plant	Total
1 Service Availability Charge (PCC or MEF)	334	1,236	
2 ERGs included in MR (Note 1)	2,229	774	
3 SAC * ERGs in MR (Line 1-Line 3)	743,428	956,450	
Net plant included as a result of MR			
4 Treat & Disposal Plant	5,125,170		
5 Collection Plant		23,087,951	
6 System Pumping Plant		2,603,188	
Total Collection and Pumping		25,691,139	
8 Amount of CIAC to impute (Lower of lines 3 or 4)	743,428	956,450	849,939
9 Composite CIAC Amortization rate (Sch B-13p2)	3.07%		
10 Amortization Expense (CIAC * rate)	22,823	29,363	26,093
11 Accum Amort (50% of amortization)	11,412	14,682	13,047

RATIO OF NON-USED & USEFUL PLANT TO PLAN 1 56.47%

1269



PALM COAST UTILITY CORPORATION OPERATION AND MAINTENANCE EXPENSES – WATER TEST YEAR ENDED 12/31/95			DOCKET NO. 951056 – WS		
ACCT NO.	ACCOUNT TITLE	Proposed Revenue Requirement	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	
601	SALARIES AND WAGES – EMPLOYEES	\$ 716,162	\$ 0	716,162	\$
603	SALARIES AND WAGES – OFFICERS, DIRECTORS, ETC.	0	0	0	
604	EMPLOYEE PENSIONS AND BENEFITS	221,843	0	221,843	
610	PURCHASED WATER	0	0	0	
615	PURCHASED POWER	233,545	(10,786)	222,759	
616	FUEL FOR POWER PRODUCTION	5,551	0	5,551	
618	CHEMICALS	164,831	(7,613)	157,218	
620	MATERIALS AND SUPPLIES	422,462	(1,194)	421,268	
'631–642	CONTRACTUAL SERVICES & RENTS	74,071	1,324	75,395	
650	TRANSPORTATION EXPENSES	45,453	0	45,453	
656–660	INSURANCE & ADVERTISING	21,211	0	21,211	
666–675	REG EXP., BAD DEBT, & MISC	24,492	(6,406)	18,086	
690	SERVICES NET	(214,917)	0	(214,917)	
	ADMINISTRATION	1,089,615	(19,457)	1,070,158	
	TOTAL OPERATION AND MAINTENANCE	\$ 2,804,319	(44,132)	2,760,187	\$

PALM COAST UTILITY CORPORATION OPERATION AND MAINTENANCE EXPENSES – WASTEWATER TEST YEAR ENDED 12/31/95			DOCKET NO. 951056 – WS		
ACCT NO.	ACCOUNT TITLE	Proposed Revenue Requirement	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	
701	SALARIES AND WAGES – EMPLOYEES	\$ 514,580	\$ 0	514,580	
703	SALARIES AND WAGES – OFFICERS, DIRECTORS, ETC.	0	0	0	
704	EMPLOYEE PENSIONS AND BENEFITS	165,423	0	165,423	
710	SLUDGE REMOVAL	113,703	0	113,703	
715	PURCHASED POWER	168,711	(7,466)	161,245	
716	FUEL FOR POWER PRODUCTION	1,000	0	1,000	
718	CHEMICALS	33,421	(1,479)	31,942	
720	MATERIALS AND SUPPLIES	200,539	0	200,539	
731–742	CONTRACTUAL SERVICES & RENTS	73,226	896	74,122	
750	TRANSPORTATION EXPENSES	66,394	0	66,394	
756–760	INSURANCE & ADVERTISING	12,784	0	12,784	
766–775	REG EXP., BAD DEBT, & MISC	7,814	0	7,814	
690	SERVICES NET	(138,900)	0	(138,900)	
	ADMINISTRATION	749,955	(45,981)	703,974	
	TOTAL OPERATION AND MAINTENANCE	\$ <u>1,968,650</u>	\$ <u>(54,030)</u>	<u>1,914,620</u>	

PALM COAST UTILITY CORPORATION SCHEDULE OF RATE CASE EXPENSE TEST YEAR ENDED 12/31/95		DOCKET NO. 951056-WS		
	<u>TOTAL REQUEST PER MFRs</u>	<u>TOTAL PER STAFF</u>	<u>ADJUSTMENT</u>	
Accounting	0	0	0	
Engineering	0	0	0	
Legal	0	0	0	
Filing Fee	0	0	0	
Notice & Mailing	0	0	0	
Other (Explain)	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	

951056W2.WK3

1273

25

PALM COAST UTILITY CORPORATION  
 COUNTY: FLAGLER  
 DOCKET NO: 951056-WS  
 TEST YEAR: YEAR ENDING: DECEMBER 31, 1995

BASE FACILITY CHARGE AND GALLONAGE COMPONENT COST  
 (CLASS A, B OR C WATER UTILITY)

FACTORED ERC'S	173,618
FACTORED GALLONS	980,700
NO. OF BILLS	159,434

BASE FACILITY CHARGE COMPONENT CONSTRUCTION - WATER -	PERCENT ASSIGNMENT			FACTORED ERC'S		FACTORED GALLONS	
	TEST YEAR (Staff)	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE		GALLONAGE	
				COST	CHARGE	COST	CHARGE
(601.0) Salaries and Wages - Employees	716,162	50%	50%	358,081	2.0625	358,081	0.3651
(603.0) Salaries and Wages - Officers	0	0%	100%	0	0.0000	0	0.0000
(604.0) Employee Pensions and Benefits	221,843	50%	50%	110,922	0.8389	110,922	0.1131
(610.0) Purchased Water	0	0%	100%	0	0.0000	0	0.0000
(615.0) Purchased Power	228,310	0%	100%	0	0.0000	228,310	0.2328
(618.0) Chemicals	157,218	0%	100%	0	0.0000	157,218	0.1603
(620.0) Materials and Supplies	421,268	50%	50%	210,634	1.2132	210,634	0.2148
(63X.0) Contractual Services	75,395	100%	0%	75,395	0.4343	0	0.0000
(641.0) Rental of Building/Real Property	0	100%	0%	0	0.0000	0	0.0000
(642.0) Rental of Equipment	0	100%	0%	0	0.0000	0	0.0000
(650.0) Transportation Expense	45,453	50%	50%	22,727	0.1309	22,727	0.0232
(659.0) Insurance	21,211	100%	0%	21,211	0.1222	0	0.0000
(667.0) Regulatory Commission Expense	18,086	100%	0%	18,086	0.1042	0	0.0000
(675.0) Miscellaneous Expense	0	50%	50%	0	0.0000	0	0.0000
Total Expenses Required to Have Service Available:	1,904,948			817,055	4.7051	1,087,891	1.1093
Cost of providing service, including customer accounts:							
(690) Services (net)	(214,917)	42%	58%	(90,265)	(0.5662)	(124,652)	(0.1271)
	0	75%	25%	0	0.0000	0	0.0000
	0	75%	25%	0	0.0000	0	0.0000
	0	0%	100%	0	0.0000	0	0.0000
	0	50%	50%	0	0.0000	0	0.0000
	0	75%	25%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	75%	25%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	50%	50%	0	0.0000	0	0.0000
	0	50%	50%	0	0.0000	0	0.0000
Total Cost of providing service, including customer accounts:	(214,917)			(90,265)	(0.5662)	(124,652)	(0.1271)
Administrative							
Administration	1,070,158	42%	58%	449,466	2.5889	620,692	0.6329
	0	75%	25%	0	0.0000	0	0.0000
	0	75%	25%	0	0.0000	0	0.0000
	0	0%	100%	0	0.0000	0	0.0000
	0	50%	50%	0	0.0000	0	0.0000
	0	75%	25%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	75%	25%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	50%	50%	0	0.0000	0	0.0000
	0	50%	50%	0	0.0000	0	0.0000
	1,070,158			449,466	2.5889	620,692	0.6329
Depreciation and Amortization:							
(403.0) Depreciation	834,551	100%	0%	834,551	4.8069	0	0.0000
(407.0) Amortization (negative)	(82,781)	100%	0%	(82,781)	(0.4768)	0	0.0000
Total Depreciation and Amortization:	751,770			751,770	4.3301	0	0.0000
Taxes Other Than Income Taxes:							
(408.10) Regulatory Assessment Fees	229,231	40%	60%	91,692	0.5261	137,539	0.1402
(408.11) Property taxes	150,328	100%	0%	150,328	0.8659	0	0.0000
(408.12) Payroll Taxes	115,491	47%	53%	54,666	0.3149	60,825	0.0620
(408.13) Other Taxes and Licenses	5,459	50%	50%	2,730	0.0157	2,730	0.0028
Total Taxes Other Than Income Taxes:	500,509			299,416	1.7246	201,093	0.2051
INCOME TAXES:							
(409.0) Federal, State, and Local Income Taxes	211,930	0%	100%	0	0.0000	211,930	0.2161
TOTAL INCOME TAXES	211,930			0	0.0000	211,930	0.2161
RETURN ON INVESTMENT	869,638	0%	100%	0	0.0000	869,638	0.8868
TOTAL REVENUE REQUIREMENT	5,094,034			2,227,442	12.7835	2,866,592	2.9230
LESS: MISCELLANEOUS REVENUES	(42,469)	100%	0%	(42,469)	(0.2446)	0	0.0000
LESS: BULK SERVICE CONTRACT REVENUES	(51,361)	4%	96%	(2,219)	(0.0128)	(49,143)	(0.0501)
TOTAL REVENUES FOR RATE SETTING	5,000,204			2,182,758	12.53	2,817,447	2.87

BASE FACILITY CHARGE      GALLONAGE CHARGE

Hammock Dunes Bulk Revenues							
BFC	\$184.59	12	2215.0897	0.04312825			
Gallons	\$0.95	51611	49145.439	0.95687175			
			51360.529				

**PALM COAST UTILITY CORPORATION**  
**DOCKET NO: 951056-WS**  
**TEST YEAR: YEAR ENDING: DECEMBER 31, 1995**

\*\*\* WATER \*\*\*\*

pres.rate % of tl revs  
 recom rate % of tl revs

RESIDENTIAL	NUMBER BILLS	GALLONS (000's)	PRESENT RATE	REVENUE	INTERIM RATE	REVENUE	REQUESTED RATE	REVENUE	RECOMMENDED RATE	REVENUE
5/8 x 3/4"	132,376		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$12.53	\$1,658,158
GALL		580,616	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$1,668,048
3/4"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$18.79	\$0
GALL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
1"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$31.32	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
1-1/2"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$62.63	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
2"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$100.21	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
3"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$200.42	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
4"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$313.15	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
6"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$626.31	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
8"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$1,002.09	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
<b>TOTAL RES.</b>	<b>132,376</b>	<b>580,616</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$3,326,206</b>

ERR 40%  
 ERR 40%  
 ERR 80%

GENL. SERV.	NO. BILLS	NO. GALS.	PRESENT RATE	REVENUE	INTERIM RATE	REVENUE	PROPOSED RATE	REVENUE	RECOMMENDED RATE	REVENUE
5/8 x 3/4"	3,119		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$12.53	\$39,069
GAL		20,222	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$58,098
3/4"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$18.79	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
1"	720		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$31.32	\$22,547
GAL		19,161	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$55,048
1-1/2"	99		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$62.63	\$6,200
GAL		24,229	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$69,607
2"	424		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$100.21	\$42,489
GAL		40,416	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$116,111
3"	118		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$219.21	\$25,866
GAL		12,372	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$35,543
4"	36		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$313.15	\$11,274
GAL		20,685	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$59,426
6"	12		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$626.31	\$7,516
GAL		90,781	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$260,804
8"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$1,002.09	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
<b>TOTAL GS.</b>	<b>4,528</b>	<b>227,666</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$809,595</b>

present rates  
 staff recom 0.63%  
 util proposed 0.86%  
 ERR  
 ERR  
 ERR

AV. RES. BILL	\$0.00	\$0.00	\$0.00	\$25.13
AV. GS. BILL	\$0.00	\$0.00	\$0.00	\$178.80

<b>GRAND TOTAL</b>	<b>136,904</b>	<b>808,482</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,135,801</b>
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PVT. FIRE	NO. BILLS	N/A	PRESENT RATE	REVENUE	INTERIM RATE	REVENUE	PROPOSED RATE	REVENUE	RECOMMENDED RATE	REVENUE
2"	0	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$8.35	\$0
3"	0	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$18.70	\$0
4"	48	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$28.10	\$1,253
6"	312	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$52.19	\$16,284
8"	228	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$83.51	\$19,040
10"	36	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$120.04	\$4,322
12"	0	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$224.43	\$0
<b>TOTAL PFFS</b>	<b>624</b>	<b>N/A</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$40,898</b>

OTHER	NO. BILLS	NO. GALS.	PRESENT RATE	REVENUE	PRESENT RATE	REVENUE	PROPOSED RATE	REVENUE	RECOMMENDED RATE	REVENUE
5/8 x 3/4"	20,837		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$12.53	\$261,000
GAL		113,228	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$325,292
3/4"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$18.79	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
1"	560		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$31.32	\$17,537
GAL		18,437	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$52,968
1-1/2"	93		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$62.63	\$5,825
GAL		4,868	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$13,411
2"	404		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$100.21	\$40,484
GAL		31,347	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$90,057
3"	12		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$200.42	\$2,405
GAL		4,538	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$13,037
4"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$313.15	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
6"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$626.31	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
8"	0		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$1,002.09	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
<b>TOTAL OTHER</b>	<b>21,906</b>	<b>172,218</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$822,015</b>

REVENUE COMPARISON  
 -----  
 \$5,094,034  
 \$95,320  
 2%

AV. OTHER BILL	\$0.00	\$0.00	\$0.00	\$37.53
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ALL TOTAL	159,434	980,700	\$0	\$0	\$0	\$4,998,714
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gal's. sold per F-1	0	\$0	\$0	\$0
ERC EXPANSION	ERR	ERR	ERR	ERR

Range: A:A190.BE118

SINGLE FAMILY 1.0 ERC/UNIT  
 MULTI-FAMILY 0.8 ERC/UNIT  
 MOBILE HOME 0.8 ERC/UNIT

diff due to rate inc. not reflected in mfrs

METER SIZE	ERC	BILLS	EXP. ERC'S	FACTORED BFC
5/8"x3/4"	1.0	156,332	156,332	\$12.53
3/4"	1.5	0	0	\$18.79
1"	2.5	1,280	3,200	\$31.32
1-1/2"	5.0	192	960	\$62.63
2"	8.0	828	6,624	\$100.21
3" COMPOUND	16.0	130	2,080	\$200.42
3" TURBINE	17.5	0	0	\$219.21
4" COMPOUND	25.0	40	1,000	\$313.15
4" TURBINE	30.0	0	0	\$375.78
6" COMPOUND	50.0	38	1,900	\$626.31
6" TURBINE	62.5	0	0	\$782.88
8" COMPOUND	80.0	19	1,520	\$1,002.09
8" TURBINE	90.0	0	0	\$1,127.35
10" COMPOUND	115.0	0	0	\$1,440.50
10" TURBINE	145.0	0	0	\$1,816.29
12" TURBINE	215.0	0	0	\$2,693.12
TOTAL		158,859	173,616	

RESIDENTIAL BILL SCHEDULE	GALLONS	PRESENT	INTERIM	PROPOSED	RECOMMENDED	
	3,000	\$0.00	\$0.00	\$0.00	\$21.14	ERR
	5,000	\$0.00	\$0.00	\$0.00	\$26.89	ERR
	10,000	\$0.00	\$0.00	\$0.00	\$41.26	ERR

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1277

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PALM COAST UTILITY CORPORATION  
 COUNTY: FLAGLER  
 DOCKET NO: 951056-WS  
 TEST YEAR: YEAR ENDING: DECEMBER 31, 1995

Enter Cap  t gallons

BASE FACILITY CHARGE AND GALLONAGE COMPONENT COST FACTORED ERC'S 128,014  
 (CLASS A, B OR C SEWER UTILITY) FACTORED GALLONS 577,068  
 NO. OF BILLS (monthly 122,468)

**PERCENTAGE ASSIGNMENT FACTORED ERC'S FACTORED GALLONS**

BASE FACILITY CHARGE COMPONENT CONSTRUCTION -SEWER-	TEST YEAR (Staff)	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST CHARGE		GALLONAGE COST CHARGE	
				COST	CHARGE	COST	CHARGE
<b>Expenses Required to Have the Service Available:</b>							
(701.0) Salaries and Wages - Employees	514,580	50%	50%	257,290	2.0099	257,290	0.4459
(703.0) Salaries and Wages - Officers	0	75%	25%	0	0.0000	0	0.0000
(704.0) Employee Pensions and Benefits	165,423	50%	50%	82,712	0.6461	82,712	0.1433
(710.0) Purchased Sewage Treatment	0	0%	100%	0	0.0000	0	0.0000
(711.0) Sludge Removal Expense	113,703	0%	100%	0	0.0000	113,703	0.1970
(715.0) Purchased Power	162,245	0%	100%	0	0.0000	162,245	0.2812
(718.0) Chemicals	31,942	0%	100%	0	0.0000	31,942	0.0554
(720.0) Materials and Supplies	200,539	50%	50%	100,270	0.7833	100,270	0.1738
(73X.0) Contractual Services	74,122	100%	0%	74,122	0.5790	0	0.0000
(741.0) Rental of Building/Real Property	0	100%	0%	0	0.0000	0	0.0000
(742.0) Rental of Equipment	0	100%	0%	0	0.0000	0	0.0000
(750.0) Transportation Expense	66,394	50%	50%	33,197	0.2593	33,197	0.0575
(759.0) Insurance	12,784	100%	0%	12,784	0.0999	0	0.0000
(767.0) Regulatory Commission Expense	7,814	50%	50%	3,907	0.0305	3,907	0.0068
(775.0) Miscellaneous Expense	0	50%	50%	0	0.0000	0	0.0000
<b>Total Expenses Required to Have the Service Available:</b>	<b>1,349,546</b>			<b>564,281</b>	<b>4.4080</b>	<b>785,265</b>	<b>1.3608</b>
<b>Cost of providing service, including customer accounts:</b>							
(690) Services (net)	(138,900)	41%	59%	(56,949)	(0.4449)	(81,951)	(0.1420)
(703.7) Salaries and Wages - Officers	0	75%	25%	0	0.0000	0	0.0000
(704.7) Employee Pensions and Benefits	0	75%	25%	0	0.0000	0	0.0000
(715.7) Purchased Power	0	0%	100%	0	0.0000	0	0.0000
(720.7) Materials and Supplies	0	50%	50%	0	0.0000	0	0.0000
(73X.7) Contractual Services	0	75%	25%	0	0.0000	0	0.0000
(741.7) Rental of Building/Real Property	0	100%	0%	0	0.0000	0	0.0000
(742.7) Rental of Equipment	0	100%	0%	0	0.0000	0	0.0000
(750.7) Transportation Expense	0	75%	25%	0	0.0000	0	0.0000
(759.7) Insurance	0	100%	0%	0	0.0000	0	0.0000
(767.7) Regulatory Commission Expense	0	100%	0%	0	0.0000	0	0.0000
(770.7) Bad Debt Expense	0	50%	50%	0	0.0000	0	0.0000
(775.7) Miscellaneous Expense	0	0%	100%	0	0.0000	0	0.0000
<b>Total Cost of providing service, including customer accounts:</b>	<b>(138,900)</b>			<b>(56,949)</b>	<b>-0.4449</b>	<b>(81,951)</b>	<b>-0.1420</b>
<b>Administrative and General Expenses:</b>							
(701.8) Salaries and Wages - Employees	0	75%	25%	0	0.0000	0	0.0000
(703.8) Salaries and Wages - Officers	0	75%	25%	0	0.0000	0	0.0000
(704.8) Employee Pensions and Benefits	0	75%	25%	0	0.0000	0	0.0000
(715.8) Purchased Power	0	0%	100%	0	0.0000	0	0.0000
(720.8) Materials and Supplies	0	50%	50%	0	0.0000	0	0.0000
(73X.8) Contractual Services	0	75%	25%	0	0.0000	0	0.0000
(741.8) Rental of Building/Real Property	0	100%	0%	0	0.0000	0	0.0000
(742.8) Rental of Equipment	0	100%	0%	0	0.0000	0	0.0000
(750.8) Transportation Expense	0	75%	25%	0	0.0000	0	0.0000
(759.8) Insurance	0	100%	0%	0	0.0000	0	0.0000
(760.7) Advertising	0	100%	0%	0	0.0000	0	0.0000
(767.8) Regulatory Commission Expense	0	100%	0%	0	0.0000	0	0.0000
(775.) Miscellaneous Expense	703,974	41%	59%	288,829	2.2547	415,345	0.7197
<b>Total Administrative and General Expenses:</b>	<b>703,974</b>			<b>288,829</b>	<b>2.2547</b>	<b>415,345</b>	<b>0.7197</b>
<b>Depreciation and Amortization:</b>							
(403.0) Depreciation	426,683	100%	0%	426,683	3.3331	0	0.0000
(407.0) Amortization	(57,525)	100%	0%	(57,525)	(0.4494)	0	0.0000
<b>Total Depreciation and Amortization:</b>	<b>369,158</b>			<b>369,158</b>	<b>2.8837</b>	<b>0</b>	<b>0.0000</b>
<b>Taxes Other Than Income Taxes:</b>							
(408.10) Regulatory Assessment Fees	139,737	40%	60%	55,895	0.4366	83,842	0.1453
(408.11) Property taxes	91,404	100%	0%	91,404	0.7140	0	0.0000
(408.12) Payroll Taxes	77,706	100%	0%	77,706	0.6070	0	0.0000
(408.13) Other Taxes and Licenses	3,424	100%	0%	3,424	0.0267	0	0.0000
<b>Total Taxes Other Than Income Taxes:</b>	<b>312,271</b>			<b>228,429</b>	<b>1.7844</b>	<b>83,842</b>	<b>0.1453</b>
<b>INCOME TAXES:</b>							
(409.0) Federal, State, and Local Income Taxes	99,779	0%	100%	0	0.0000	99,779	0.1729
<b>TOTAL INCOME TAXES</b>	<b>99,779</b>			<b>0</b>	<b>0.0000</b>	<b>99,779</b>	<b>0.1729</b>
<b>RETURN ON INVESTMENT</b>	<b>409,433</b>	0%	100%	<b>0</b>	<b>0.0000</b>	<b>409,433</b>	<b>0.7095</b>
<b>TOTAL REVENUE REQUIREMENT</b>	<b>3,105,261</b>			<b>1,393,548</b>	<b>10.89</b>	<b>1,711,713</b>	<b>2.97</b>
<b>LESS: MISCELLANEOUS REVENUES</b>							
(59,023)	(59,023)	100%	0%	(59,023)	(0.4611)	0	0.0000
(25,550)	(25,550)	0%	100%	0	0.0000	(25,550)	-0.0443
<b>REUSE REVENUES</b>	<b>(84,573)</b>			<b>(59,023)</b>	<b>-0.4611</b>	<b>(25,550)</b>	<b>-0.0443</b>
<b>TOTAL REVENUES FOR RATE SETTING</b>	<b>\$3,020,688</b>			<b>\$1,334,525</b>	<b>10.4248</b>	<b>\$1,686,163</b>	<b>2.9219</b>

BASE FACILITY CHARGE      GALLONAGE CHARGE

Range: A:A103.H129

PALM COAST UTILITY CORPORATION  
DOCKET NO: 951056-WS  
TEST YEAR: YEAR ENDING: DECEMBER 31, 1995

FACTORED BASE FACILITY CHARGE

	<u>MONTHLY</u>	<u>BI-MONTHLY</u> <u>IF APPLICABLE</u>
5/8" X 3/4"	\$ 10.42	20.85
3/4"	\$ 15.64	31.27
1"	\$ 26.06	52.12
1 1/2"	\$ 52.12	104.25
2"	\$ 83.40	166.80
3"	\$ 166.80	333.59
4"	\$ 260.62	521.24
6"	\$ 521.24	1,042.48
8"	\$ 833.99	1,667.97

GALLONAGE RATE

Residential (cap)	\$ 2.81	0 t gals
General Service	\$ 3.38	

RESIDENTIAL BILLS

	<u>5/8" X 3/4"</u>	<u>BI-MONTHLY</u>
3,000 gallons	\$ 19.18	29.60
5,000 gallons	\$ 25.02	35.44
10,000 gallons	cap, T GALS.: *\$ 39.62	50.04

Range: A:S1.X10

DIFFERENTIATED GALLONAGE RATE		
RES. GAL.	465,767	
GS. GAL.	111,301	FACTORED
OTHER GAL.	0	PERCENTAGE
TOTAL GAL.	577,068	<u>96.2858%</u>
BASIC RATE	\$2.92	
RES. RATE	\$2.81	DIFFERENTIAL
GS. RATE	\$3.38	<u>20.00%</u>

avg. rate increase:

**PALM COAST UTILITY CORPORATION**  
**3:TEST YEAR: YEAR ENDING: DECEMBER 31, 1995**

**\*\* WASTEWATER \*\***

FROM GAL

FROM BFC

RESIDENTIAL	NUMBER BILLS	GALLONS (000's)	PRESENT RATE	REVENUE	INTERIM RATE	REVENUE	PROPOSED RATE	REVENUE	RECOMMENDED RATE	REVENUE	FROM GAL	FROM BFC
ALL METER SIZE	118,468		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$10.42	\$1,234,989		1234989
CONSOL. GAL.		465,767	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.81	\$1,310,399	1,310,399	ERR
<b>TOTAL RES.</b>	<b>118,468</b>	<b>465,767</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$2,545,388</b>		<b>ERR</b>
<b>COMMERCIAL</b>												
5/8 x 3/4" GAL.	2,827	14,578	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$10.42	\$28,471		29,471
3/4" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$15.64	\$0	49,217	
1" GAL.	646	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$0		16,836
1-1/2" GAL.	98	16,384	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$55,314	55,314	
2" GAL.	312	24,040	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$52.12	\$5,108		5,108
3" GAL.			\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$81,162	81,162	
4" GAL.			\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$83.40	\$26,020		26,020
6" GAL.		31,799	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$107,357	107,357	
8" GAL.	85	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$166.80	\$15,846		15,846
10" GAL.		9,439	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$31,867	31,867	
12" GAL.	24	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$260.62	\$6,255		6,255
14" GAL.		15,061	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$50,848	50,848	
16" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$521.24	\$0	0	0
18" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$0	0	0
20" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$833.99	\$0	0	0
22" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.38	\$0	0	0
<b>TOTAL GS.</b>	<b>4,002</b>	<b>111,301</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$475,300</b>		<b>ERR</b>
AV. RES. BILL				\$0.00		\$0.00	\$0.00	\$0.00		\$21.49	375,764	111,301
AV. GS. BILL				\$0.00		\$0.00	\$0.00	\$0.00		\$118.77	ERR	ERR
<b>GRAND TOTAL</b>	<b>122,468</b>	<b>577,068</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$3,020,688</b>	<b>1,686,163</b>	<b>1,334,525</b>
FACTORED GALLONS		599,328									ERR	ERR
OTHER												
5/8 x 3/4" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	10.42484	\$0		ERR
3/4" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
1" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	15.63728	\$0		ERR
1-1/2" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
2" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	28.06209	\$0		ERR
3" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
4" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	52.12419	\$0		ERR
6" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
8" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	83.3987	\$0		ERR
10" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
12" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	166.7974	\$0		ERR
14" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
16" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	260.6209	\$0		ERR
18" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
20" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	521.2419	\$0		ERR
22" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
24" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	833.987	\$0		ERR
26" GAL.	0	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.92	\$0		ERR
<b>TOTAL OTHER</b>	<b>0</b>	<b>0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>ERR</b>
AV. OTHER BILL				\$0.00		\$0.00	\$0.00	\$0.00		\$0.00		
MISC. SERV. CHARGES				0		0		0		-56023		
ALL TOTAL	122,468	577,068		\$0		\$0		\$0		\$2,961,665	95.376%	
PER MFRS/%				0	ERR	0		0	ERR	3105261		
ERC EXPANSION				0		0		0		0		
SINGLE FAMILY		1.0 ERC/UNIT		ERR		0		0		2,981,665		
MULTI-FAMILY		0.8 ERC/UNIT		ERR		ERR		ERR		1.00		
MOBILE HOME		0.8 ERC/UNIT		higher due to change in rate-12/90	ok			ok				

METER SIZE	ERC	BILLS	EXP. ERC'S	BFC
5/8 x 3/4"	1.0	121,293	121,293	\$10.42
3/4"	1.5	0	0	\$15.64
1"	2.5	646	1,615	\$26.06
1-1/2"	5.0	98	490	\$52.12
2"	8.0	312	2,496	\$83.40
3" COMPOUND	16.0	95	1,520	\$166.80
3" TURBINE	17.5	0	0	\$182.43
4"	25.0	24	600	\$260.62
4" TURBINE	30.0	0	0	\$312.75
6"	50.0	0	0	\$521.24
6" TURBINE	62.5	0	0	\$651.55
8"	80.0	0	0	\$833.99
8" TURBINE	90.0	0	0	\$938.24
10"	115.0	0	0	\$1,198.88
10" TURBINE	145.0	0	0	\$1,511.60
12"	215.0	0	0	\$2,241.34

TOTAL 122,468 128,014

RESIDENTIAL BILL SCHEDULE	GALLONS	PRESENT	INTERIM	PROPOSED	RECOMMENDED
	3,000	\$0.00	\$0.00	\$0.00	\$18.87
	5,000	\$0.00	\$0.00	\$0.00	\$24.49
	10,000	\$0.00	\$0.00	\$0.00	\$38.56

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**RATE SCHEDULE**

**WATER**

Monthly Service Rates

	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Commission Approved Final
<u>Residential, General Service, and Multi-Family</u>				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$10.55	\$11.49	\$15.38	\$12.53
1"	\$26.34	\$28.71	\$38.39	\$31.32
1-1/2"	\$52.69	\$57.42	\$76.79	\$62.63
2"	\$84.29	\$91.87	\$122.86	\$100.21
3"	\$168.58	\$183.73	\$245.71	\$200.42
4"	\$263.41	\$287.09	\$383.93	\$313.15
6"	\$526.81	\$574.16	\$767.84	\$626.31

Gallage Charge, per 1,000 Gallons \$3.60 \$3.92 \$4.52 \$2.87

Bulk Service

6" - Hammock Dunes - BFC	\$195.79	\$213.39	\$285.64	\$184.59
Gallage Charge, per 1,000 Gallons	\$1.01	\$1.10	\$1.26	\$0.95

Irrigation Service - All Classes

	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Commission Approved Final
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$5.27	\$5.75	\$7.68	\$6.26
1"	\$26.34	\$28.71	\$38.39	\$31.32
1-1/2"	\$52.69	\$57.42	\$76.79	\$62.63
2"	\$84.29	\$91.87	\$122.86	\$100.21
3"	\$168.58	\$183.73	\$245.71	\$200.42
4"	\$263.41	\$287.09	\$383.93	\$313.15
6"	\$526.81	\$574.16	\$767.84	\$626.31
Gallage Charge, per 1,000 Gallons	\$3.60	\$3.92	\$4.52	\$2.87

Private Fire Protection

Line Size	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Commission Approved Final
4"	\$87.89	\$95.68	\$31.97	\$26.10
6"	\$175.60	\$191.38	\$63.87	\$52.19
8"	\$280.95	\$306.20	\$102.18	\$83.51
10"	\$403.83	\$440.13	\$146.88	\$120.04
12"	\$754.94	\$822.80	\$274.58	\$224.43

Public Fire Hydrants

Per Hydrant - Per Year	\$100.00	\$100.00	\$0.00	\$0.00
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Typical Residential Bills

<u>5/8" x 3/4" meter</u>				
3,000 Gallons	\$21.35	\$23.25	\$28.92	\$21.14
5,000 Gallons	\$28.55	\$31.09	\$37.96	\$26.89
10,000 Gallons	\$46.55	\$50.69	\$60.56	\$41.26

24-Jan-97				
Percentage Increase:				
		STAFF RECOMM	5,094,035	
		TTL CURRENT REVS	5,400,364	
		bulk raw water revs for sale to wwtp	0	
		MISC SERVICE CHARGES	(42,469)	(42,469)
		Est. revs from water sales	5,357,895	5,051,566
		total rev. increase		(306,329)
		% increase in water rates:		-5.72%

PALM COAST UTILITY CORPORATION  
 FLAGLER COUNTY  
 Docket No. 951056-WS  
 Test Year Ended: December 31, 1995

Schedule 5-A

RATE SCHEDULE

Schedule of Rate Decrease After Expiration of  
 Amortization Period for Rate Case Expense

WATER

	<u>Commission Approved Final</u>	<u>Rate Decrease</u>
<u>Residential, General Service, and Multi-Family</u>		
Base Facility Charge:		
Meter Size:		
5/8" x 3/4"	\$12.53	\$0.13
1"	\$31.32	\$0.32
1-1/2"	\$62.63	\$0.63
2"	\$100.21	\$1.02
3"	\$200.42	\$2.03
4"	\$313.15	\$3.17
6"	\$626.31	\$6.34
Gallonage Charge, per 1,000 Gallons	\$2.87	\$0.03
<u>Bulk Service</u>		
6" - Hammock Dunes - BFC	\$184.59	\$1.87
Gallonage Charge, per 1,000 Gallons	\$0.95	\$0.01

Irrigation Service - All Classes

	<u>Commission Approved Final</u>	<u>Rate Decrease</u>
Base Facility Charge:		
Meter Size:		
5/8" x 3/4"	\$6.26	\$0.06
1"	\$31.32	\$0.32
1-1/2"	\$62.63	\$0.63
2"	\$100.21	\$1.02
3"	\$200.42	\$2.03
4"	\$313.15	\$3.17
6"	\$626.31	\$6.34
Gallonage Charge, per 1,000 Gallons	\$2.87	\$0.03

Private Fire Protection

<u>Line Size</u>	<u>Commission Approved Final</u>	<u>Rate Decrease</u>
4"	\$26.10	\$0.26
6"	\$52.19	\$0.53
8"	\$83.51	\$0.85
10"	\$120.04	\$1.22
12"	\$224.43	\$2.27
<u>Public Fire Hydrants</u>		
Per Hydrant - Per Year	\$0.00	\$0.00

Range: A:W1.AB9

staff recom.	5,051,566	remove misc. service charges,	567
4 yr rate red	51,176	gross-up for regulatory assessment fees	/.955
	-----		
% change	1.01%		



PCUC-S2.WK3

PALM COAST UTILITY CORPORATION  
 FLAGLER COUNTY  
 Docket No. 951056-WS  
 Test Year Ended: December 31, 1995

Schedule No. 4-B

RATE SCHEDULE

WASTEWATER

Monthly Service Rates

	Rates Prior to Filing	Commissior Approved Interim	Utility Requested Final	Commission Approved Final	
<b>Residential Service</b>					
Base Facility Charge: All meter sizes	\$11.10	\$12.75	\$13.46	\$10.42	
Gallorage Charge Per 1,000 gallons (8,000 gallon cap)	\$3.61	\$3.36	\$4.66	\$2.81	
<b>General Service</b>					
Base Facility Charge: Meter Size:					meter equiv.
5/8" x 3/4"	\$11.10	\$12.75	\$13.46	\$10.42	1.00
1"	\$27.72	\$31.85	\$33.65	\$26.06	2.50
1- 1/2"	\$55.44	\$63.68	\$67.31	\$55.46	5.00
2"	\$88.69	\$101.88	\$107.69	\$86.73	8.00
3"	\$177.39	\$203.77	\$215.38	\$177.46	16.00
4"	\$277.18	\$318.40	\$336.53	\$277.29	25.00
6"	\$554.35	\$636.79	\$673.05	\$554.58	50.00
8"					
Gallorage Charge, per 1,000 Gallons	\$3.52	\$4.04	\$5.60	\$3.38	

Reuse

	Rates Prior to Filing	Commissior Approved Interim	Utility Requested Final	Commission Approved Final
Per 1,000 gallons	\$0.00	\$0.00	\$0.67	\$0.10

Typical Residential Bill

5/8" x 3/4" meter	Rates Prior to Filing	Commissior Approved Interim	Utility Requested Final	Commission Approved Final
3,000 Gallons	\$21.93	\$22.83	\$27.44	\$18.87
5,000 Gallons	\$29.15	\$29.55	\$36.76	\$24.49
10,000 Gallons (Sewer Cap - 8,000 Gallons)	\$32.76	\$32.91	\$41.42	\$27.31

24-Jan-97	
Percentage Increase:	
STAFF RECOMM	3,335,094
TTL CURRENT REVS	3,287,205
bulk raw water revs for sale to wwtp	0
MISC SERVICE CHARGES	(17,177)
Est. revs from water sales	3,270,028
total rev. increase	47,889
% increase in water rates:	1.46%

PALM COAST UTILITY CORPORATION  
 FLAGLER COUNTY  
 Docket No. 951056-WS  
 Test Year Ended: December 31, 1995

RATE SCHEDULE

Schedule of Rate Decrease After Expiration of  
 Amortization Period for Rate Case Expense

Wastewater

Monthly Rates

Commission Approved <u>Final</u>	<u>Rate Decrease</u>
--	--------------------------

Residential Service

Base Facility Charge: All meter sizes	\$10.42	\$0.18
Gallonage Charge Per 1,000 gallons (8,000 gallon cap)	\$2.81	\$0.05

General Service

Base Facility Charge: Meter Size:			
5/8" x 3/4"	\$10.42		\$0.18
1"	\$26.06		\$0.44
1-1/2"	\$55.46		\$0.94
2"	\$88.73		\$1.51
3"	\$177.46		\$3.02
4"	\$277.29		\$4.71
6"	\$554.58		\$9.43
8"			
Gallonage Charge, per 1,000 Gallons	\$3.38		\$0.06

Range: A:U1.Z5

staff recom.	3,009,739	remove misc. service charges and reuse
4 yr rate red	51,176	
	-----	
% change	1.70%	

U&U.WK3

1290

42

WATER SYSTEM USED AND USEFUL COMPARISON

A/C No.	WATER SYSTEM Description	13 Month Avg	Guastella (PCUC) Used & Useful		Amaya Used & Useful		Biddy (OPC) Used & Useful		Staff Recommended Used & Useful	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
	<b>INTANGIBLE PLANT</b>									
301.1	Organization	\$6,130	100.0%	\$6,130	100.00%	\$6,130	100.00%	\$6,130	100.00%	\$6,130
302.1	Franchises	\$2,664	100.0%	\$2,664	100.00%	\$2,664	100.00%	\$2,664	100.00%	\$2,664
339.1	Other Plant & Misc. Equipment	\$207,527	100.0%	\$207,527	100.00%	\$207,527	100.00%	\$207,527	100.00%	\$207,527
	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>									
303.2	Land & Land Rights	\$123,422	100.0%	\$123,422	100.00%	\$123,422	44.62%	\$55,067	100.00%	\$123,422
304.2	Structures & Improvements	\$105,208	81.9%	\$86,186	64.71%	\$68,080	44.62%	\$46,941	64.57%	\$67,937
305.2	Collect. & Impound. Reservoirs	\$0								
306.2	Lake, River & Other Intakes	\$0								
307.2	Wells & Springs	\$4,628,702	81.9%	\$3,791,815	64.71%	\$2,995,435	44.62%	\$2,065,192	64.57%	\$2,988,944
308.2	Infiltration Galleries & Tunnels	\$0								
309.2	Supply Mains	\$2,191,871	100.0%	\$2,191,871	100.00%	\$2,191,871	44.62%	\$977,949	64.57%	\$1,415,382
310.2	Power Generation Equipment	\$0								
311.2	Pumping Equipment - Non high service pumping	\$307,352	81.9%	\$251,782	64.71%	\$198,901	44.62%	\$137,132	64.57%	\$198,470
311.2	Pumping Equipment - High service pumping	\$106,924	84.4%	\$90,208	74.99%	\$80,185	44.62%	\$47,706	75.60%	\$80,835
339.2	Other Plant & Misc. Equipment	\$95,961	81.9%	\$78,611	64.71%	\$62,101	44.62%	\$42,815	64.57%	\$61,966
	<b>WATER TREATMENT PLANT</b>									
303.3	Land & Land Rights	\$280,478	100.0%	\$280,478	100.00%	\$280,478	58.73%	\$164,723	100.00%	\$280,478
304.3	Structures & Improvements - LS wtp	\$1,251,136	100.0%	\$1,251,136	100.00%	\$1,251,136	58.73%	\$734,789	100.00%	\$1,251,136
304.3	Structures & Improvements - RO wtp	\$2,693,952	91.44%	\$2,463,350	100.00%	\$2,693,952	58.73%	\$1,582,151	100.00%	\$2,693,952
320.3	Water Treatment Equipment - LS wtp	\$4,077,923	100.0%	\$4,077,923	100.00%	\$4,077,923	58.73%	\$2,394,953	100.00%	\$4,077,923
320.3	Water Treatment Equipment - RO wtp membrane	\$2,972,454	91.44%	\$2,718,012	34.46%	\$1,024,195	58.73%	\$1,745,714	33.88%	\$1,007,154
320.3	Water Treatment Equipment - RO wtp non-membrane train	\$2,216,126	91.44%	\$2,026,426	100.00%	\$2,216,126	58.73%	\$1,301,525	100.00%	\$2,216,126
339.3	Other Plant & Misc. Equipment	\$0								
	Total Water Treatment Plant	\$13,492,067		\$12,817,322		\$11,543,808		\$7,923,855		\$11,526,768
	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>									
303.4	Land & Land Rights	\$100,734	100.0%	\$100,734	100.00%	\$100,734	59.82%	\$60,261	100.00%	\$100,734
304.4	Structures & Improvements	\$5,499	100.0%	\$5,499	100.00%	\$5,499	100.00%	\$5,499	100.00%	\$5,499
330.4	Distr. Reservoirs & Standpipes	\$1,969,660	100.0%	\$1,969,660	100.00%	\$1,969,660	59.82%	\$1,178,292	100.00%	\$1,969,660
331.4	Distribution Mains	\$18,096,693	63.3%	\$11,451,587	23.49%	\$4,251,057	24.57%	\$4,446,039	23.91%	\$4,327,201
331.4	Transmission Mains	\$7,799,367	71.9%	\$5,609,305	72.46%	\$5,651,209	24.57%	\$1,916,167	32.27%	\$2,516,883
333.4	Services	\$1,035,265	91.7%	\$949,131	72.40%	\$749,564	75.20%	\$778,466	73.70%	\$763,006
334.4	Meters & Meter Installations	\$2,213,614	100.0%	\$2,213,614	100.00%	\$2,213,614	100.00%	\$2,213,614	100.00%	\$2,213,614
335.4	Hydrants	\$2,445,677	95.8%	\$2,343,937	94.8%	\$2,319,460	24.57%	\$600,860	94.84%	\$2,319,460
339.4	Other Plant & Misc. Equipment	\$0								
	<b>GENERAL PLANT</b>									
303.5	Land & Land Rights	\$0	100.0%	\$0	100.00%	\$0	86.80%	\$459,820	90.98%	\$481,984
304.5	Structures & Improvements	\$529,769	100.0%	\$529,769	100.00%	\$529,769	86.80%	\$301,316	90.98%	\$315,840
340.5	Office Furniture & Equipment	\$347,153	100.0%	\$347,153	100.00%	\$347,153	100.00%	\$615,236	100.00%	\$615,236
341.5	Transportation Equipment	\$615,236	100.0%	\$615,236	100.00%	\$615,236	100.00%	\$6,026	100.00%	\$6,026
342.5	Stores Equipment	\$6,026	100.0%	\$6,026	100.00%	\$6,026	100.00%	\$158,641	100.00%	\$158,641
343.5	Tools, Shop & Garage Equipment	\$158,641	100.0%	\$158,641	100.00%	\$158,641	100.00%	\$20,722	100.00%	\$20,722
344.5	Laboratory Equipment	\$20,722	100.0%	\$20,722	100.00%	\$20,722	100.00%	\$209,759	100.00%	\$209,759
345.5	Power Operated Equipment	\$209,759	100.0%	\$209,759	100.00%	\$209,759	100.00%	\$52,483	100.00%	\$52,483
346.5	Communication Equipment	\$52,483	100.0%	\$52,483	100.00%	\$52,483	100.00%	\$1,514	100.00%	\$1,514
347.5	Miscellaneous Equipment	\$1,514	100.0%	\$1,514	100.00%	\$1,514	100.00%			
348.5	Other Tangible Plant	\$0								
331	Advanced Mains - Beechside	\$1,054,041								
331	Advanced Mains - Palm Coast	\$36,799								
103	Future Use Plant	\$196,151								
107	Advanced Property	\$2,384,793								
	<b>Total</b>	<b>\$60,547,424</b>	<b>81.29%</b>	<b>\$46,232,309</b>	<b>64.50%</b>	<b>\$36,682,224</b>	<b>43.14%</b>	<b>\$24,537,723</b>	<b>57.60%</b>	<b>\$32,758,307</b>

1999 WASTEWATER SYSTEM USED AND USEFUL COMPARISON

A/C No.	WASTEWATER SYSTEM Description	13 Month Avg	Guastella (PCJC) Used & Useful		Amaya Used & Useful		Biddy (OPC) Used & Useful		Staff Recommended Used & Useful	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
	<b>INTANGIBLE PLANT</b>									
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130	100.00%	\$6,130	100.00%	\$6,130
352.1	Franchises	\$2,684	100.00%	\$2,684	100.00%	\$2,684	100.00%	\$2,684	100.00%	\$2,684
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386	100.00%	\$121,386	100.00%	\$121,386
	<b>COLLECTION PLANT</b>									
353.2	Land & Land Rights	\$0								
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560	100.00%	\$6,560	100.00%	\$6,560
360.2	Collection Sewers - Force Mains	\$4,419,966	78.96%	\$3,489,926	58.52%	\$2,586,506	21.95%	\$970,052	69.99%	\$3,093,334
361.2	Collection Sewers - Gravity Mains	\$22,184,181	59.84%	\$13,275,014	34.47%	\$7,646,116	21.95%	\$4,868,883	34.29%	\$7,606,263
361.2	Collection Sewers - PEP Mains	\$5,669,279	25.36%	\$1,437,729	8.33%	\$359,104	6.02%	\$341,089	7.66%	\$434,160
361.2	Collection Sewers - PEP tanks	\$2,050,021	100.00%	\$2,050,021	100.00%	\$2,050,021	6.02%	\$123,331	100.00%	\$2,050,021
362.2	Special Collecting Structures	\$0								
363.2	Services to Customers	\$2,964,847	57.04%	\$1,691,149	34.47%	\$1,021,880	34.21%	\$1,014,190	34.29%	\$1,016,556
364.2	Flow Measuring Devices	\$0								
365.2	Flow Measuring Installations	\$0								
389.2	Other Plant & Misc. Equipment	\$0								
	<b>SYSTEM PUMPING PLANT</b>									
353.3	Land & Land Rights	\$207,043	100.00%	\$207,043	100.00%	\$207,043	21.95%	\$45,441	100.00%	\$207,043
354.3	Structures & Improvements	\$101,995	57.12%	\$58,280	29.75%	\$30,346	21.95%	\$22,385	38.73%	\$39,502
370.3	Receiving Wells	\$0								
371.3	Pumping Equipment	\$4,146,720	57.12%	\$2,368,606	29.75%	\$1,233,738	21.95%	\$910,103	38.73%	\$1,605,990
389.3	Other Plant & Misc. Equipment	\$0								
	<b>TREATMENT AND DISPOSAL PLANT</b>									
353.4	Land & Land Rights	\$946,489	100.00%	\$946,489	100.00%	\$946,489	66.17%	\$626,292	100.00%	\$946,489
354.4	Structures & Improvements - Treatment Equipment	\$5,150,633	75.29%	\$3,878,023	51.41%	\$2,648,164	42.80%	\$2,204,472	60.14%	\$3,097,384
354.4	Structures & Improvements - Disposal Equipment	\$217,145	100.00%	\$217,145	74.75%	\$162,311	50.35%	\$109,339	88.31%	\$191,765
380.4	Treatment Equipment	\$2,695,261	75.29%	\$2,029,320	51.41%	\$1,385,751	42.80%	\$1,153,572	60.14%	\$1,620,622
380.4	Disposal Equipment	\$2,518,768	100.00%	\$2,518,768	74.75%	\$1,882,724	50.35%	\$1,268,274	88.31%	\$2,224,374
381.4	Plant Sewers	\$0								
382.4	Outfall Sewer Lines	\$0								
389.4	Other Plant & Misc. Equipment	\$0								
	<b>GENERAL PLANT</b>									
353.5	Land & Land Rights	\$0								
354.5	Structures & Improvements	\$534,224	100.00%	\$534,224	100.00%	\$534,224	86.80%	\$463,708	90.98%	\$486,037
390.5	Office Furniture & Equipment	\$350,077	100.00%	\$350,077	100.00%	\$350,077	86.80%	\$303,867	90.98%	\$318,500
391.5	Transportation Equipment	\$620,417	100.00%	\$620,417	100.00%	\$620,417	100.00%	\$620,417	100.00%	\$620,417
392.5	Stores Equipment	\$6,076	100.00%	\$6,076	100.00%	\$6,076	100.00%	\$6,076	100.00%	\$6,076
393.5	Tools, Shop & Garage Equipment	\$159,977	100.00%	\$159,977	100.00%	\$159,977	100.00%	\$159,977	100.00%	\$159,977
394.5	Laboratory Equipment	\$20,896	100.00%	\$20,896	100.00%	\$20,896	100.00%	\$20,896	100.00%	\$20,896
395.5	Power Operated Equipment	\$211,526	100.00%	\$211,526	100.00%	\$211,526	100.00%	\$211,526	100.00%	\$211,526
396.5	Communication Equipment	\$52,925	100.00%	\$52,925	100.00%	\$52,925	100.00%	\$52,925	100.00%	\$52,925
397.5	Miscellaneous Equipment	\$1,527	100.00%	\$1,527	100.00%	\$1,527	100.00%	\$1,527	100.00%	\$1,527
398.5	Other Tangible Plant	\$0								
	<b>Total</b>	<b>\$55,366,654</b>	<b>65.49%</b>	<b>\$36,261,899</b>	<b>43.81%</b>	<b>\$24,254,598</b>	<b>28.24%</b>	<b>\$15,635,082</b>	<b>47.23%</b>	<b>\$26,148,366</b>

Palm Coast Utility Corporation - Witness Guestella

A/C No.	WATER SYSTEM Description	13 Month Avg	Used & Useful		Current Customer Demand		Margin Reserve		Economy of Scale		Fire Flow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>WATER SYSTEM</b>												
<b>INTANGIBLE PLANT</b>												
301.1	Organization	\$6,130	100.0%	\$6,130	100.00%	\$6,130	0.00%					
302.1	Franchises	\$2,664	100.0%	\$2,664	100.00%	\$2,664	0.00%					
339.1	Other Plant & Misc. Equipment	\$207,527	100.0%	\$207,527	100.00%	\$207,527	0.00%					
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>												
303.2	Land & Land Rights	\$123,422	100.0%	\$123,422	100.00%	\$123,422	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.2	Structures & Improvements	\$105,208	81.9%	\$86,186	82.95%	\$66,224	8.78%	\$7,132	4.47%	\$4,704	7.72%	\$8,126
305.2	Collect & Impound. Reservoirs	\$0										
306.2	Lake, River & Other Intakes	\$0										
307.2	Wells & Springs	\$4,628,702	81.9%	\$3,791,815	82.95%	\$2,913,569	8.78%	\$313,791	4.47%	\$208,982	7.72%	\$357,493
308.2	Infiltration Galleries & Tunnels	\$0										
309.2	Supply Mains	\$2,191,871	100.0%	\$2,191,871	100.00%	\$2,191,871	0.00%	\$0	0.00%	\$0	0.00%	\$0
310.2	Power Generation Equipment	\$0										
311.2	Pumping Equipment - Non high service pumping	\$307,352	81.9%	\$251,782	82.95%	\$193,485	8.78%	\$20,836	4.47%	\$13,743	7.72%	\$23,738
311.2	Pumping Equipment - High service pumping	\$106,924	84.4%	\$90,208	82.90%	\$67,251	8.78%	\$7,249	6.97%	\$7,451	7.72%	\$8,258
339.2	Other Plant & Misc. Equipment	\$95,961	81.9%	\$78,611	82.95%	\$60,403	8.78%	\$6,505	4.47%	\$4,291	7.72%	\$7,411
<b>WATER TREATMENT PLANT</b>												
303.3	Land & Land Rights	\$280,476	100.0%	\$280,476	100.00%	\$280,476						
304.3	Structures & Improvements - LS wtp	\$1,251,136	100.0%	\$1,251,136	100.00%	\$1,251,136	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - RO wtp	\$2,693,952	91.44%	\$2,463,350	87.92%	\$1,829,566	13.01%	\$350,559	2.18%	\$58,728	8.33%	\$224,496
320.3	Water Treatment Equipment - LS wtp	\$4,077,923	100.0%	\$4,077,923	100.00%	\$4,077,923	0.00%	\$0	0.00%	\$0	0.00%	\$0
320.3	Water Treatment Equipment - RO wtp membrane	\$2,972,454	91.44%	\$2,718,012	87.92%	\$2,018,716	13.01%	\$386,800	2.18%	\$64,791	8.33%	\$247,704
320.3	Water Treatment Equipment - RO wtp non-membrane train	\$2,216,128	91.44%	\$2,026,428	87.92%	\$1,805,043	13.01%	\$288,381	2.18%	\$46,325	8.33%	\$184,877
339.3	Other Plant & Misc. Equipment	\$0										
Total Water Treatment Plant		\$13,492,067		\$12,817,322		\$10,962,860		\$1,025,741		\$171,844		\$656,878
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>												
303.4	Land & Land Rights	\$100,734	100.0%	\$100,734	100.00%	\$100,734	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.4	Structures & Improvements	\$5,499	100.0%	\$5,499	100.00%	\$5,499	0.00%	\$0	0.00%	\$0	0.00%	\$0
330.4	Distr. Reservoirs & Standpipes	\$1,969,660	100.0%	\$1,969,660	58.92%	\$1,160,438	11.29%	\$222,340	0.88%	\$17,342	28.92%	\$689,540
331.4	Distribution Mains	\$18,096,893	83.3%	\$11,451,587	28.32%	\$5,125,279	3.05%	\$651,809	9.21%	\$1,666,560	22.70%	\$4,107,949
331.4	Transmission Mains	\$7,799,367	71.9%	\$5,609,305	42.84%	\$3,346,521	4.61%	\$359,908	7.00%	\$545,785	17.40%	\$1,357,090
333.4	Services	\$1,035,265	91.7%	\$949,131	80.80%	\$837,519	8.71%	\$90,207	2.07%	\$21,405	0.00%	\$0
334.4	Meters & Meter Installations	\$2,213,614	100.0%	\$2,213,614	100.00%	\$2,213,614	0.00%	\$0	0.00%	\$0	0.00%	\$0
335.4	Hydrants	\$2,445,877	95.8%	\$2,343,937	94.84%	\$2,319,460	0.00%	\$0	1.00%	\$24,477	0.00%	\$0
339.4	Other Plant & Misc. Equipment	\$0	0.0%	\$0								
<b>GENERAL PLANT</b>												
303.5	Land & Land Rights	\$0	100.0%	\$0								
304.5	Structures & Improvements	\$529,769	100.0%	\$529,769	100.00%	\$529,769						
340.5	Office Furniture & Equipment	\$347,148	100.0%	\$347,148	100.00%	\$347,148						
341.5	Transportation Equipment	\$615,228	100.0%	\$615,228	100.00%	\$615,228						
342.5	Stores Equipment	\$6,026	100.0%	\$6,026	100.00%	\$6,026						
343.5	Tools, Shop & Garage Equipment	\$158,638	100.0%	\$158,638	100.00%	\$158,638						
344.5	Laboratory Equipment	\$20,722	100.0%	\$20,722	100.00%	\$20,722						
345.5	Power Operated Equipment	\$209,756	100.0%	\$209,756	100.00%	\$209,756						
346.5	Communication Equipment	\$52,483	100.0%	\$52,483	100.00%	\$52,483						
347.5	Miscellaneous Equipment	\$1,514	100.0%	\$1,514	100.00%	\$1,514						
348.5	Other Tangible Plant	\$0	100.0%	\$0	100.00%	\$0						
Total		\$56,876,621	81.29%	\$46,232,290	59.51%	\$33,845,735	4.56%	\$2,605,519	4.72%	\$2,684,552	12.46%	\$7,096,483
<b>Future Use</b>												
450.0	Advanced Mains - Beachside	\$1,060,156	100.0%	\$1,060,156	100.00%	\$1,060,156						
450.1	Advanced Mains - P.C.	\$28,684	100.0%	\$28,684	100.00%	\$28,684						
106.0	Undistributed Gen. Plant	\$246,612	0.0%	\$0								
200.0	Future Use	\$198,151	0.0%	\$0								
107.0	Advanced Property	\$2,872,139	0.0%	\$0								
Total		\$117,954,984		\$93,553,419		\$68,780,310		\$5,211,039		\$5,369,104		\$14,192,967



Staff Witness Amaya

A/C No.	WATER SYSTEM Description	13 Month Avg	Used & Useful		Current Customer Demand		Margin Reserve		Economy of Scale		Fire Flow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
301.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130						
302.1	Franchises	\$2,664	100.00%	\$2,664	100.00%	\$2,664						
339.1	Other Plant & Misc. Equipment	\$207,527	100.00%	\$207,527	100.00%	\$207,527						
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>												
303.2	Land & Land Rights	\$123,422	100.00%	\$123,422	100.00%	\$123,422						
304.2	Structures & Improvements	\$105,208	64.71%	\$88,080	59.81%	\$82,918	4.91%	\$5,182	0.00%	\$0	0.00%	\$0
305.2	Collect. & Impound. Reservoirs	\$0		\$0		\$0						
306.2	Lake, River & Other Intakes	\$0		\$0		\$0						
307.2	Wells & Springs	\$4,628,702	64.71%	\$2,995,435	59.81%	\$2,768,349	4.91%	\$227,088	0.00%	\$0	0.00%	\$0
308.2	Infiltration Galleries & Tunnels	\$0		\$0		\$0						
309.2	Supply Mains	\$2,191,871	100.00%	\$2,191,871	100.00%	\$2,191,871	0.00%	\$0	0.00%	\$0	0.00%	\$0
310.2	Power Generation Equipment	\$0		\$0		\$0						
311.2	Pumping Equipment - Non high service pumping	\$307,352	64.71%	\$198,901	59.81%	\$183,822	4.91%	\$15,079	0.00%	\$0	0.00%	\$0
311.2	Pumping Equipment - High service pumping	\$106,924	74.99%	\$80,185	69.31%	\$74,105	5.69%	\$6,080	0.00%	\$0	0.00%	\$0
339.2	Other Plant & Misc. Equipment	\$95,981	64.71%	\$62,101	59.81%	\$57,393	4.91%	\$4,708	0.00%	\$0	0.00%	\$0
<b>WATER TREATMENT PLANT</b>												
303.3	Land & Land Rights	\$280,476	100.00%	\$280,476	100.00%	\$280,476	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - LS wp	\$1,251,136	100.00%	\$1,251,136	100.00%	\$1,251,136	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - RO wp	\$2,693,952	100.00%	\$2,693,952	28.60%	\$770,492	2.35%	\$63,203	65.54%	\$1,785,718	3.51%	\$94,539
320.3	Water Treatment Equipment - LS wp	\$4,077,923	100.00%	\$4,077,923	100.00%	\$4,077,923	0.00%	\$0	0.00%	\$0	0.00%	\$0
320.3	Water Treatment Equipment - RO wp membrane	\$2,972,454	34.48%	\$1,024,195	28.60%	\$850,146	2.35%	\$69,737	0.00%	\$0	3.51%	\$104,312
320.3	Water Treatment Equipment - RO wp non-membrane train	\$2,216,126	100.00%	\$2,216,126	28.60%	\$633,830	2.35%	\$51,993	65.54%	\$1,452,633	3.51%	\$77,771
339.3	Other Plant & Misc. Equipment	\$0		\$0		\$0						
	<b>Total Water Treatment Plant</b>	<b>\$13,492,067</b>		<b>\$11,543,808</b>		<b>\$7,884,002</b>		<b>\$184,933</b>		<b>\$3,218,251</b>		<b>\$276,622</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>												
303.4	Land & Land Rights	\$100,734	100.00%	\$100,734	100.00%	\$100,734	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.4	Structures & Improvements	\$5,499	100.00%	\$5,499	100.00%	\$5,499	0.00%	\$0	0.00%	\$0	0.00%	\$0
330.4	Distr. Reservoirs & Standpipes	\$1,969,660	100.00%	\$1,969,660	95.26%	\$1,876,293	0.00%	\$0	0.00%	\$0	4.74%	\$93,367
331.4	Distribution Mains	\$18,096,693	23.48%	\$4,251,057	22.27%	\$4,030,474	1.22%	\$220,583	0.00%	\$0	0.00%	\$0
331.4	Transmission Mains	\$7,799,367	72.48%	\$5,651,209	68.70%	\$5,358,180	3.76%	\$293,029	0.00%	\$0	0.00%	\$0
333.4	Services	\$1,035,295	72.40%	\$749,584	68.65%	\$710,670	3.76%	\$38,894	0.00%	\$0	0.00%	\$0
334.4	Meters & Meter Installations	\$2,213,614	100.00%	\$2,213,614	100.00%	\$2,213,614	0.00%	\$0	0.00%	\$0	0.00%	\$0
335.4	Hydrants	\$2,445,877	94.8%	\$2,319,460	94.84%	\$2,319,460	0.00%	\$0	0.00%	\$0	0.00%	\$0
339.4	Other Plant & Misc. Equipment	\$0		\$0		\$0						
<b>GENERAL PLANT</b>												
303.5	Land & Land Rights	\$0		\$0		\$0						
304.5	Structures & Improvements	\$529,789	100.00%	\$529,789	100.00%	\$529,789						
340.5	Office Furniture & Equipment	\$347,148	100.00%	\$347,148	100.00%	\$347,148						
341.5	Transportation Equipment	\$615,228	100.00%	\$615,228	100.00%	\$615,228						
342.5	Stores Equipment	\$6,026	100.00%	\$6,026	100.00%	\$6,026						
343.5	Tools, Shop & Garage Equipment	\$158,638	100.00%	\$158,638	100.00%	\$158,638						
344.5	Laboratory Equipment	\$20,722	100.00%	\$20,722	100.00%	\$20,722						
345.5	Power Operated Equipment	\$209,756	100.00%	\$209,756	100.00%	\$209,756						
346.5	Communication Equipment	\$52,483	100.00%	\$52,483	100.00%	\$52,483						
347.5	Miscellaneous Equipment	\$1,514	100.00%	\$1,514	100.00%	\$1,514						
348.5	Other Tangible Plant	\$0	100.00%	\$0	100.00%	\$0						
	<b>Total</b>	<b>\$56,875,621</b>	<b>64.50%</b>	<b>\$36,692,205</b>	<b>56.44%</b>	<b>\$32,098,411</b>	<b>1.75%</b>	<b>\$995,553</b>	<b>5.66%</b>	<b>\$3,218,251</b>	<b>0.65%</b>	<b>\$369,989</b>
<b>Advanced Mains - Beechside</b>												
450.0	Advanced Mains - Beechside	\$1,060,156	100.00%	\$1,060,156	100.00%	\$1,060,156						
450.1	Advanced Mains - P.C.	\$28,684	100.00%	\$28,684	100.00%	\$28,684						
106.0	Undistributed Gen. Plant	\$246,612	100.00%	\$246,612	100.00%	\$246,612						
<b>Future Use</b>												
200.0	Future Use	\$198,151	0.00%	\$0	0.00%	\$0						
107.0	Advanced Property	\$2,672,139	0.00%	\$0	0.00%	\$0						
	<b>Total</b>	<b>\$117,954,984</b>		<b>\$74,699,862</b>		<b>\$65,532,274</b>		<b>\$1,991,107</b>		<b>\$6,436,502</b>		<b>\$739,977</b>
						<b>\$74,699,861</b>						

OPC Witness Bid

A/C No.	WATER SYSTEM Description	13 Month Avg	Used & Useful		Current Customer Demand		Margin Reserve		Economy of Scale		Fire Flow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
301.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130						
302.1	Franchises	\$2,664	100.00%	\$2,664	100.00%	\$2,664						
339.1	Other Plant & Misc. Equipment	\$207,527	100.00%	\$207,527	100.00%	\$207,527						
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>												
303.2	Land & Land Rights	\$123,422	44.62%	\$55,067	44.62%	\$55,067	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.2	Structures & Improvements	\$105,208	44.62%	\$46,941	44.62%	\$46,941	0.00%	\$0	0.00%	\$0	0.00%	\$0
305.2	Collect. & Impound. Reservoirs	\$0										
306.2	Lake, River & Other Intakes	\$0										
307.2	Wells & Springs	\$4,628,702	44.62%	\$2,065,192	44.62%	\$2,065,192	0.00%	\$0	0.00%	\$0	0.00%	\$0
308.2	Infiltration Galleries & Tunnels	\$0										
309.2	Supply Mains	\$2,191,871	44.62%	\$977,949	44.62%	\$977,949	0.00%	\$0	0.00%	\$0	0.00%	\$0
310.2	Power Generation Equipment	\$0										
311.2	Pumping Equipment - Non high service pumping	\$307,352	44.62%	\$137,132	44.62%	\$137,132	0.00%	\$0	0.00%	\$0	0.00%	\$0
311.2	Pumping Equipment - High service pumping	\$106,824	44.62%	\$47,706	44.62%	\$47,706	0.00%	\$0	0.00%	\$0	0.00%	\$0
339.2	Other Plant & Misc. Equipment	\$95,991	44.62%	\$42,815	44.62%	\$42,815	0.00%	\$0	0.00%	\$0	0.00%	\$0
<b>WATER TREATMENT PLANT</b>												
303.3	Land & Land Rights	\$290,478	58.73%	\$164,723	58.73%	\$164,723	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - LS wtp	\$1,251,136	58.73%	\$734,789	58.73%	\$734,789	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - RO wtp	\$2,693,952	58.73%	\$1,582,151	58.73%	\$1,582,151	0.00%	\$0	0.00%	\$0	0.00%	\$0
320.3	Water Treatment Equipment - LS wtp	\$4,077,923	58.73%	\$2,394,953	58.73%	\$2,394,953	0.00%	\$0	0.00%	\$0	0.00%	\$0
320.3	Water Treatment Equipment - RO wtp membrane	\$2,972,454	58.73%	\$1,745,714	58.73%	\$1,745,714	0.00%	\$0	0.00%	\$0	0.00%	\$0
320.3	Water Treatment Equipment - RO wtp non-membrane train	\$2,218,126	58.73%	\$1,301,525	58.73%	\$1,301,525	0.00%	\$0	0.00%	\$0	0.00%	\$0
339.3	Other Plant & Misc. Equipment	\$0										
	<b>Total Water Treatment Plant</b>	<b>\$13,492,067</b>		<b>\$7,923,855</b>		<b>\$7,923,855</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>												
303.4	Land & Land Rights	\$100,734	59.82%	\$60,261	44.44%	\$44,764	0.00%	\$0	0.00%	\$0	15.38%	\$15,498
304.4	Structures & Improvements	\$5,499	100.00%	\$5,499	100.00%	\$5,499	0.00%	\$0	0.00%	\$0	0.00%	\$0
330.4	Distr. Reservoirs & Standpipes	\$1,969,660	59.82%	\$1,178,292	44.44%	\$875,267	0.00%	\$0	0.00%	\$0	15.38%	\$303,025
331.4	Distribution Mains	\$18,096,693	24.57%	\$4,446,039	24.57%	\$4,446,039	0.00%	\$0	0.00%	\$0	0.00%	\$0
331.4	Transmission Mains	\$7,799,367	24.57%	\$1,918,167	24.57%	\$1,918,167	0.00%	\$0	0.00%	\$0	0.00%	\$0
333.4	Services	\$1,035,265	75.20%	\$778,496	75.20%	\$778,496	0.00%	\$0	0.00%	\$0	0.00%	\$0
334.4	Meters & Meter Installations	\$2,213,814	100.00%	\$2,213,814	100.00%	\$2,213,814	0.00%	\$0	0.00%	\$0	0.00%	\$0
335.4	Hydrants	\$2,445,877	24.57%	\$600,860	24.57%	\$600,860	0.00%	\$0	0.00%	\$0	0.00%	\$0
339.4	Other Plant & Misc. Equipment	\$0										
<b>GENERAL PLANT</b>												
303.5	Land & Land Rights	\$0										
304.5	Structures & Improvements	\$529,789	86.80%	\$459,820	86.80%	\$459,820	0.00%	\$0	0.00%	\$0	0.00%	\$0
340.5	Office Furniture & Equipment	\$347,148	86.80%	\$301,324	86.80%	\$301,324	0.00%	\$0	0.00%	\$0	0.00%	\$0
341.5	Transportation Equipment	\$615,228	100.00%	\$615,228	100.00%	\$615,228	0.00%	\$0	0.00%	\$0	0.00%	\$0
342.5	Stores Equipment	\$6,026	100.00%	\$6,026	100.00%	\$6,026	0.00%	\$0	0.00%	\$0	0.00%	\$0
343.5	Tools, Shop & Garage Equipment	\$158,638	100.00%	\$158,638	100.00%	\$158,638	0.00%	\$0	0.00%	\$0	0.00%	\$0
344.5	Laboratory Equipment	\$20,722	100.00%	\$20,722	100.00%	\$20,722	0.00%	\$0	0.00%	\$0	0.00%	\$0
345.5	Power Operated Equipment	\$209,756	100.00%	\$209,756	100.00%	\$209,756	0.00%	\$0	0.00%	\$0	0.00%	\$0
346.5	Communication Equipment	\$52,483	100.00%	\$52,483	100.00%	\$52,483	0.00%	\$0	0.00%	\$0	0.00%	\$0
347.5	Miscellaneous Equipment	\$1,514	100.00%	\$1,514	100.00%	\$1,514	0.00%	\$0	0.00%	\$0	0.00%	\$0
348.5	Other Tangible Plant	\$0										
	<b>Total</b>	<b>\$56,875,621</b>	<b>43.14%</b>	<b>\$24,537,717</b>	<b>42.58%</b>	<b>\$24,219,195</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.56%</b>	<b>\$318,522</b>
<b>Advanced Mains - Beachside</b>												
450.0	Advanced Mains - Beachside	\$1,060,156	100.00%	\$1,060,156	100.00%	\$1,060,156						
450.1	Advanced Mains - P.C.	\$28,684	100.00%	\$28,684	100.00%	\$28,684						
106.0	Undistributed Gen. Plant	\$246,812										
<b>Future Use</b>												
200.0	Future Use	\$196,151	0.00%	\$0								
107.0	Advanced Property	\$2,872,139	0.00%	\$0								
	<b>Total</b>	<b>\$117,954,984</b>		<b>\$50,164,274</b>		<b>\$49,527,230</b>		<b>\$0</b>		<b>\$0</b>		<b>\$637,044</b>
						<b>\$50,164,274</b>						

Commission Approved

A/C No.	WATER SYSTEM Description	13 Month Avg	Used & Useful		Current Customer Demand		Margin Reserve		Economy of Scale		Fire Flow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
301.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130	0.00%	\$0	0.00%	\$0	0.00%	\$0
302.1	Franchises	\$2,664	100.00%	\$2,664	100.00%	\$2,664	0.00%	\$0	0.00%	\$0	0.00%	\$0
339.1	Other Plant & Misc. Equipment	\$207,527	100.00%	\$207,527	100.00%	\$207,527	0.00%	\$0	0.00%	\$0	0.00%	\$0
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>												
303.2	Land & Land Rights	\$123,422	100.00%	\$123,422	100.00%	\$123,422	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.2	Structures & Improvements	\$105,208	64.57%	\$67,837	59.81%	\$62,923	4.77%	\$5,014	0.00%	\$0	0.00%	\$0
305.2	Collect. & Impound. Reservoirs	\$0		\$0		\$0		\$0		\$0		\$0
306.2	Lake, River & Other Intakes	\$0		\$0		\$0		\$0		\$0		\$0
307.2	Wells & Springs	\$4,628,702	64.57%	\$2,988,944	59.81%	\$2,768,349	4.77%	\$220,595	0.00%	\$0	0.00%	\$0
308.2	Infiltration Galleries & Tunnels	\$0		\$0		\$0		\$0		\$0		\$0
309.2	Supply Mains	\$2,191,871	64.57%	\$1,415,382	59.81%	\$1,310,921	4.77%	\$104,460	0.00%	\$0	0.00%	\$0
310.2	Power Generation Equipment	\$0		\$0		\$0		\$0		\$0		\$0
311.2	Pumping Equipment - Non high service pumping	\$307,352	64.57%	\$198,470	59.81%	\$183,822	4.77%	\$14,648	0.00%	\$0	0.00%	\$0
311.2	Pumping Equipment - High service pumping	\$106,924	75.80%	\$80,835	70.02%	\$74,869	5.58%	\$5,966	0.00%	\$0	0.00%	\$0
339.2	Other Plant & Misc. Equipment	\$95,961	64.57%	\$61,958	59.81%	\$57,393	4.77%	\$4,573	0.00%	\$0	0.00%	\$0
<b>WATER TREATMENT PLANT</b>												
303.3	Land & Land Rights	\$280,478	100.00%	\$280,478	100.00%	\$280,478	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - LS wtp	\$1,251,136	100.00%	\$1,251,136	100.00%	\$1,251,136	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.3	Structures & Improvements - RO wtp	\$2,693,952	100.00%	\$2,693,952	28.18%	\$759,150	2.25%	\$60,493	66.12%	\$1,781,162	3.48%	\$93,147
320.3	Water Treatment Equipment - LS wtp	\$4,077,923	100.00%	\$4,077,923	100.00%	\$4,077,923	0.00%	\$0	0.00%	\$0	0.00%	\$0
320.3	Water Treatment Equipment - RO wtp membrane	\$2,972,454	33.88%	\$1,007,154	28.18%	\$637,631	2.25%	\$66,746	0.00%	\$0	3.48%	\$102,777
320.3	Water Treatment Equipment - RO wtp non-membrane train	\$2,216,128	100.00%	\$2,216,128	28.18%	\$624,500	2.25%	\$49,763	66.12%	\$1,465,238	3.48%	\$76,628
339.3	Other Plant & Misc. Equipment	\$0		\$0		\$0		\$0		\$0		\$0
<b>Total Water Treatment Plant</b>		<b>\$13,492,067</b>		<b>\$11,526,768</b>		<b>\$7,830,816</b>		<b>\$177,002</b>		<b>\$3,246,400</b>		<b>\$272,550</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>												
303.4	Land & Land Rights	\$100,734	100.00%	\$100,734	100.00%	\$100,734	0.00%	\$0	0.00%	\$0	0.00%	\$0
304.4	Structures & Improvements	\$5,499	100.00%	\$5,499	100.00%	\$5,499	0.00%	\$0	0.00%	\$0	0.00%	\$0
330.4	Distr. Reservoirs & Standpipes	\$1,969,660	100.00%	\$1,969,660	95.26%	\$1,876,293	0.00%	\$0	0.00%	\$0	4.74%	\$93,367
331.4	Distribution Mains	\$18,096,693	23.91%	\$4,327,201	22.27%	\$4,030,388	1.64%	\$286,813	0.00%	\$0	0.00%	\$0
331.4	Transmission Mains	\$7,799,367	32.27%	\$2,516,883	30.06%	\$2,344,244	2.21%	\$172,639	0.00%	\$0	0.00%	\$0
333.4	Services	\$1,035,265	73.70%	\$763,006	66.65%	\$710,670	5.06%	\$52,338	0.00%	\$0	0.00%	\$0
334.4	Meters & Meter Installations	\$2,213,614	100.00%	\$2,213,614	100.00%	\$2,213,614	0.00%	\$0	0.00%	\$0	0.00%	\$0
335.4	Hydrants	\$2,445,677	94.84%	\$2,319,460	94.84%	\$2,319,460	0.00%	\$0	0.00%	\$0	0.00%	\$0
339.4	Other Plant & Misc. Equipment	\$0		\$0		\$0		\$0		\$0		\$0
<b>GENERAL PLANT</b>												
303.5	Land & Land Rights	\$0		\$0		\$0		\$0		\$0		\$0
304.5	Structures & Improvements	\$529,769	90.98%	\$481,984	66.80%	\$459,839	4.18%	\$22,144	0.00%	\$0	0.00%	\$0
340.5	Office Furniture & Equipment	\$347,148	90.98%	\$315,835	66.80%	\$301,324	4.18%	\$14,511	0.00%	\$0	0.00%	\$0
341.5	Transportation Equipment	\$615,228	100.00%	\$615,228	100.00%	\$615,228	0.00%	\$0	0.00%	\$0	0.00%	\$0
342.5	Stores Equipment	\$6,026	100.00%	\$6,026	100.00%	\$6,026	0.00%	\$0	0.00%	\$0	0.00%	\$0
343.5	Tools, Shop & Garage Equipment	\$158,638	100.00%	\$158,638	100.00%	\$158,638	0.00%	\$0	0.00%	\$0	0.00%	\$0
344.5	Laboratory Equipment	\$20,722	100.00%	\$20,722	100.00%	\$20,722	0.00%	\$0	0.00%	\$0	0.00%	\$0
345.5	Power Operated Equipment	\$209,756	100.00%	\$209,756	100.00%	\$209,756	0.00%	\$0	0.00%	\$0	0.00%	\$0
346.5	Communication Equipment	\$52,483	100.00%	\$52,483	100.00%	\$52,483	0.00%	\$0	0.00%	\$0	0.00%	\$0
347.5	Miscellaneous Equipment	\$1,514	100.00%	\$1,514	100.00%	\$1,514	0.00%	\$0	0.00%	\$0	0.00%	\$0
348.5	Other Tangible Plant	\$0		\$0		\$0		\$0		\$0		\$0
<b>Total</b>		<b>\$56,875,621</b>	<b>57.60%</b>	<b>\$32,756,286</b>	<b>49.33%</b>	<b>\$28,055,269</b>	<b>1.92%</b>	<b>\$1,090,703</b>	<b>5.71%</b>	<b>\$3,246,400</b>	<b>0.64%</b>	<b>\$365,917</b>
450.0	Advanced Mains - Beachside	\$1,060,156										
450.1	Advanced Mains - P.C.	\$29,684										
106.0	Undistributed Gen. Plant	\$246,612										
200.0	Future Use	\$198,151										
107.0	Advanced Property	\$2,672,139										
<b>Total</b>		<b>\$117,954,984</b>										

Palm Coast Utility Corporation - Witness Gustella

A/C No.	WASTEWATER SYSTEM Description	13 Month Avg	Used & Useful		Current Customer Demand		Margin Reserve		Economy of Scale		Adjustment for Infiltration and Inflow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
	<b>INTANGIBLE PLANT</b>											
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130						
352.1	Franchises	\$2,684	100.00%	\$2,684	100.00%	\$2,684						
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386						
	<b>COLLECTION PLANT</b>											
353.2	Land & Land Rights	\$0										
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560						
360.2	Collection Sewers - Force Mains	\$4,419,866	78.95%	\$3,489,926	71.33%	\$3,152,691	2.42%	\$106,961	5.21%	\$230,275	0.00%	\$0
361.2	Collection Sewers - Gravity Mains	\$22,184,161	59.84%	\$13,275,014	44.51%	\$9,873,209	5.31%	\$1,178,164	10.02%	\$2,223,641	0.00%	\$0
361.2	Collection Sewers - PE P Mains	\$5,669,279	25.36%	\$1,437,729	5.99%	\$339,743	0.72%	\$40,578	18.65%	\$1,057,408	0.00%	\$0
361.2	Collection Sewers - PE P tanks	\$2,050,021	100.00%	\$2,050,021	100.00%	\$2,050,021						
362.2	Special Collecting Structures	\$0										
363.2	Services to Customers	\$2,964,847	57.04%	\$1,691,149	41.33%	\$1,225,357	4.93%	\$146,219	10.78%	\$319,573		
364.2	Flow Measuring Devices	\$0										
365.2	Flow Measuring Installations	\$0										
389.2	Other Plant & Misc. Equipment	\$0										
	<b>SYSTEM PUMPING PLANT</b>											
353.3	Land & Land Rights	\$207,043	100.00%	\$207,043	100.00%	\$207,043						
354.3	Structures & Improvements	\$101,995	57.12%	\$58,260	41.46%	\$42,289	4.95%	\$5,046	10.71%	\$10,925	0.00%	\$0
370.3	Receiving Wells	\$0										
371.3	Pumping Equipment	\$4,146,720	57.12%	\$2,368,606	41.46%	\$1,719,303	4.95%	\$205,151	10.71%	\$444,153	0.00%	
389.3	Other Plant & Misc. Equipment	\$0										
	<b>TREATMENT AND DISPOSAL PLANT</b>											
353.4	Land & Land Rights	\$946,489	100.00%	\$946,489	100.00%	\$946,489						
354.4	Structures & Improvements - Treatment Equipment	\$5,150,633	75.29%	\$3,878,023	52.23%	\$2,690,021	16.89%	\$869,849	6.18%	\$318,153	8.59%	\$442,402
354.4	Structures & Improvements - Disposal Equipment	\$217,145	100.00%	\$217,145	98.40%	\$213,868	1.60%	\$3,477	0.00%	\$0	0.00%	\$0
380.4	Treatment Equipment	\$2,895,261	75.29%	\$2,029,320	52.23%	\$1,407,654	16.89%	\$455,181	6.18%	\$166,465	8.59%	\$231,503
380.4	Disposal Equipment	\$2,519,768	100.00%	\$2,518,768	98.40%	\$2,478,435	1.60%	\$40,333	0.00%	\$0	0.00%	\$0
381.4	Plant Sewers	\$0										
382.4	Outfall Sewer Lines	\$0										
389.4	Other Plant & Misc. Equipment	\$0										
	<b>GENERAL PLANT</b>											
353.5	Land & Land Rights	\$0										
354.5	Structures & Improvements	\$534,224	100.00%	\$534,224	100.00%	\$534,224						
390.5	Office Furniture & Equipment	\$350,077	100.00%	\$350,077	100.00%	\$350,077						
391.5	Transportation Equipment	\$620,417	100.00%	\$620,417	100.00%	\$620,417						
392.5	Stores Equipment	\$6,076	100.00%	\$6,076	100.00%	\$6,076						
393.5	Tools, Shop & Garage Equipment	\$159,977	100.00%	\$159,977	100.00%	\$159,977						
394.5	Laboratory Equipment	\$20,896	100.00%	\$20,896	100.00%	\$20,896						
395.5	Power Operated Equipment	\$211,526	100.00%	\$211,526	100.00%	\$211,526						
396.5	Communication Equipment	\$52,925	100.00%	\$52,925	100.00%	\$52,925						
397.5	Miscellaneous Equipment	\$1,527	100.00%	\$1,527	100.00%	\$1,527						
398.5	Other Tangible Plant	\$0										
	<b>Total</b>	<b>\$56,366,654</b>	<b>65.49%</b>	<b>\$36,261,899</b>	<b>51.37%</b>	<b>\$26,440,326</b>	<b>5.51%</b>	<b>\$3,060,960</b>	<b>8.62%</b>	<b>\$4,770,612</b>	<b>1.22%</b>	<b>\$673,905</b>

Staff Witness Amaya

A/C No.	WASTEWATER SYSTEM Description	13 Month Avg	Used & Useful		Customer Demand		Margin Reserve		Economy of Scale		Adjustment for Infiltration and Inflow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130						
352.1	Franchises	\$2,684	100.00%	\$2,684	100.00%	\$2,684						
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386						
<b>COLLECTION PLANT</b>												
353.2	Land & Land Rights	\$0										
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560						
360.2	Collection Sewers - Force Mains	\$4,419,866	58.52%	\$2,586,506	57.58%	\$2,544,959	0.94%	\$41,547	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - Gravity Mains	\$22,184,161	34.47%	\$7,646,116	32.62%	\$7,236,281	1.85%	\$409,836	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - PEP Mains	\$5,669,279	6.33%	\$359,104	5.99%	\$339,743	0.34%	\$19,361	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - PEP tanks	\$2,050,021	100.00%	\$2,050,021	100.00%	\$2,050,021						
362.2	Special Collecting Structures	\$0										
363.2	Services to Customers	\$2,964,847	34.47%	\$1,021,880	32.62%	\$967,107	1.85%	\$54,773	0.00%	\$0	0.00%	\$0
364.2	Flow Measuring Devices	\$0										
365.2	Flow Measuring Installations	\$0										
389.2	Other Plant & Misc. Equipment	\$0										
<b>SYSTEM PUMPING PLANT</b>												
353.3	Land & Land Rights	\$207,043	100.00%	\$207,043	100.00%	\$207,043						
354.3	Structures & Improvements	\$101,995	29.75%	\$30,346	28.16%	\$28,718	1.60%	\$1,627	0.00%	\$0	0.00%	\$0
370.3	Receiving Wells	\$0										
371.3	Pumping Equipment	\$4,146,720	29.75%	\$1,233,738	28.16%	\$1,167,580	1.60%	\$66,158	0.00%	\$0	0.00%	\$0
389.3	Other Plant & Misc. Equipment	\$0										
<b>TREATMENT AND DISPOSAL PLANT</b>												
353.4	Land & Land Rights	\$946,489	100.00%	\$946,489	100.00%	\$946,489						
354.4	Structures & Improvements - Treatment Equipment	\$5,150,633	51.41%	\$2,648,164	43.95%	\$2,263,489	7.47%	\$384,675	0.00%	\$0	12.03%	\$619,577
354.4	Structures & Improvements - Disposal Equipment	\$217,145	74.75%	\$162,311	63.89%	\$138,734	10.86%	\$23,578	0.00%	\$0	12.03%	\$26,121
380.4	Treatment Equipment	\$2,695,261	51.41%	\$1,395,751	43.95%	\$1,184,455	7.47%	\$201,296	0.00%	\$0	12.03%	\$324,217
380.4	Disposal Equipment	\$2,518,768	74.75%	\$1,882,724	63.89%	\$1,609,238	10.86%	\$273,486	0.00%	\$0	12.03%	\$302,986
381.4	Rant Sewers	\$0										
382.4	Outfall Sewer Lines	\$0										
389.4	Other Plant & Misc. Equipment	\$0										
<b>GENERAL PLANT</b>												
353.5	Land & Land Rights	\$0										
354.5	Structures & Improvements	\$534,224	100.00%	\$534,224	100.00%	\$534,224						
390.5	Office Furniture & Equipment	\$350,077	100.00%	\$350,077	100.00%	\$350,077						
391.5	Transportation Equipment	\$620,417	100.00%	\$620,417	100.00%	\$620,417						
392.5	Stores Equipment	\$6,076	100.00%	\$6,076	100.00%	\$6,076						
393.5	Tools, Shop & Garage Equipment	\$159,977	100.00%	\$159,977	100.00%	\$159,977						
394.5	Laboratory Equipment	\$20,896	100.00%	\$20,896	100.00%	\$20,896						
395.5	Power Operated Equipment	\$211,526	100.00%	\$211,526	100.00%	\$211,526						
396.5	Communication Equipment	\$52,925	100.00%	\$52,925	100.00%	\$52,925						
397.5	Miscellaneous Equipment	\$1,527	100.00%	\$1,527	100.00%	\$1,527						
398.5	Other Tangible Plant	\$0	100.00%	\$0	100.00%	\$0						
<b>Total</b>		<b>\$55,366,654</b>	<b>43.81%</b>	<b>\$24,254,598</b>	<b>41.14%</b>	<b>\$22,778,263</b>	<b>2.67%</b>	<b>\$1,476,335</b>	<b>0.00%</b>	<b>\$0</b>	<b>2.30%</b>	<b>\$1,272,901</b>

OPC Witness Bid

A/C No.	WASTEWATER SYSTEM Description	13 Month Avg	Used & Useful		Customer Demand		Margin Reserve		Economy of Scale		Adjustment for Infiltration and Inflow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130						
352.1	Franchises	\$2,884	100.00%	\$2,884	100.00%	\$2,884						
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386						
<b>COLLECTION PLANT</b>												
353.2	Land & Land Rights	\$0										
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560						
360.2	Collection Sewers - Force Mains	\$4,419,868	21.95%	\$970,052	21.95%	\$970,052	0.00%	\$0	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - Gravity Mains	\$22,184,181	21.95%	\$4,868,883	21.95%	\$4,868,883	0.00%	\$0	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - PEP Mains	\$5,699,279	6.02%	\$341,069	6.02%	\$341,069	0.00%	\$0	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - PEP Tanks	\$2,050,021	6.02%	\$123,331	6.02%	\$123,331	0.00%	\$0	0.00%	\$0	0.00%	\$0
362.2	Special Collecting Structures	\$0										
363.2	Services to Customers	\$2,964,847	34.21%	\$1,014,190	34.21%	\$1,014,190	0.00%	\$0	0.00%	\$0	0.00%	\$0
364.2	Flow Measuring Devices	\$0										
365.2	Flow Measuring Installations	\$0										
389.2	Other Plant & Misc. Equipment	\$0										
<b>SYSTEM PUMPING PLANT</b>												
353.3	Land & Land Rights	\$207,043	21.95%	\$45,441	21.95%	\$45,441	0.00%	\$0	0.00%	\$0	0.00%	\$0
354.3	Structures & Improvements	\$101,995	21.95%	\$22,385	21.95%	\$22,385	0.00%	\$0	0.00%	\$0	0.00%	\$0
370.3	Receiving Wells	\$0										
371.3	Pumping Equipment	\$4,146,720	21.95%	\$910,103	21.95%	\$910,103	0.00%	\$0	0.00%	\$0	0.00%	\$0
389.3	Other Plant & Misc. Equipment	\$0										
<b>TREATMENT AND DISPOSAL PLANT</b>												
353.4	Land & Land Rights	\$946,469	66.17%	\$626,292	66.17%	\$626,292	0.00%	\$0	0.00%	\$0	0.00%	\$0
354.4	Structures & Improvements - Treatment Equipment	\$5,150,633	42.80%	\$2,204,472	42.80%	\$2,204,472	0.00%	\$0	0.00%	\$0	18.02%	\$927,951
354.4	Structures & Improvements - Disposal Equipment	\$217,145	50.35%	\$109,339	50.35%	\$109,339	0.00%	\$0	0.00%	\$0	21.20%	\$46,025
380.4	Treatment Equipment	\$2,695,261	42.80%	\$1,153,572	42.80%	\$1,153,572	0.00%	\$0	0.00%	\$0	18.02%	\$485,585
380.4	Disposal Equipment	\$2,518,768	50.35%	\$1,268,274	50.35%	\$1,268,274	0.00%	\$0	0.00%	\$0	21.20%	\$533,868
381.4	Plant Sewers	\$0										
382.4	Outfall Sewer Lines	\$0										
389.4	Other Plant & Misc. Equipment	\$0										
<b>GENERAL PLANT</b>												
353.5	Land & Land Rights	\$0										
354.5	Structures & Improvements	\$534,224	86.80%	\$463,706	86.80%	\$463,706						
390.5	Office Furniture & Equipment	\$350,077	86.80%	\$303,867	86.80%	\$303,867						
391.5	Transportation Equipment	\$620,417	100.00%	\$620,417	100.00%	\$620,417						
392.5	Stores Equipment	\$6,076	100.00%	\$6,076	100.00%	\$6,076						
393.5	Tools, Shop & Garage Equipment	\$159,977	100.00%	\$159,977	100.00%	\$159,977						
394.5	Laboratory Equipment	\$20,898	100.00%	\$20,898	100.00%	\$20,898						
395.5	Power Operated Equipment	\$211,526	100.00%	\$211,526	100.00%	\$211,526						
396.5	Communication Equipment	\$52,925	100.00%	\$52,925	100.00%	\$52,925						
397.5	Miscellaneous Equipment	\$1,527	100.00%	\$1,527	100.00%	\$1,527						
398.5	Other Tangible Plant	\$0	100.00%	\$0	100.00%	\$0						
<b>Total</b>		<b>\$55,366,654</b>	<b>28.24%</b>	<b>\$15,635,082</b>	<b>28.24%</b>	<b>\$15,635,082</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>3.60%</b>	<b>\$1,993,429</b>

Commission Approved

A/C No.	WASTEWATER SYSTEM Description	13 Month Avg	Used & Useful		Customer Demand		Margin Reserve		Economy of Scale		Adjustment for Infiltration and Inflow	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130						
352.1	Franchises	\$2,684	100.00%	\$2,684	100.00%	\$2,684						
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386						
<b>COLLECTION PLANT</b>												
353.2	Land & Land Rights	\$0										
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560						
360.2	Collection Sewers - Force Mains	\$4,419,866	69.99%	\$3,093,334	69.07%	\$3,052,802	0.92%	\$40,533	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - Gravity Mains	\$22,184,181	34.29%	\$7,808,283	32.62%	\$7,236,281	1.67%	\$370,002	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - PE P Mains	\$5,869,279	7.66%	\$434,160	5.99%	\$339,743	1.67%	\$94,417	0.00%	\$0	0.00%	\$0
361.2	Collection Sewers - PE P tanks	\$2,050,021	100.00%	\$2,050,021	100.00%	\$2,050,021						
362.2	Special Collecting Structures	\$0										
363.2	Services to Customers	\$2,984,847	34.29%	\$1,016,556	32.62%	\$967,107	1.67%	\$49,450	0.00%	\$0	0.00%	\$0
364.2	Flow Measuring Devices	\$0										
365.2	Flow Measuring Installations	\$0										
389.2	Other Plant & Misc. Equipment	\$0										
<b>SYSTEM PUMPING PLANT</b>												
353.3	Land & Land Rights	\$207,043	100.00%	\$207,043	100.00%	\$207,043						
354.3	Structures & Improvements	\$101,995	38.73%	\$39,502	36.65%	\$37,382	2.08%	\$2,120	0.00%	\$0	0.00%	\$0
370.3	Receiving Wells	\$0										
371.3	Pumping Equipment	\$4,146,720	38.73%	\$1,605,990	36.65%	\$1,519,817	2.08%	\$86,174	0.00%	\$0	0.00%	\$0
389.3	Other Plant & Misc. Equipment	\$0										
<b>TREATMENT AND DISPOSAL PLANT</b>												
353.4	Land & Land Rights	\$946,489	100.00%	\$946,489	100.00%	\$946,489						
354.4	Structures & Improvements - Treatment Equipment	\$5,150,633	46.44%	\$2,391,780	42.54%	\$2,191,246	3.89%	\$200,534	0.00%	\$0	13.43%	\$691,820
354.4	Structures & Improvements - Disposal Equipment	\$217,145	66.28%	\$143,913	59.65%	\$129,523	6.63%	\$14,390	0.00%	\$0	22.86%	\$49,645
360.4	Treatment Equipment	\$2,695,261	46.44%	\$1,251,588	42.54%	\$1,146,652	3.89%	\$104,937	0.00%	\$0	13.43%	\$362,021
360.4	Disposal Equipment	\$2,518,768	66.28%	\$1,659,316	59.65%	\$1,502,397	6.63%	\$166,920	0.00%	\$0	22.86%	\$575,855
361.4	Plant Sewers	\$0										
362.4	Outfall Sewer Lines	\$0										
389.4	Other Plant & Misc. Equipment	\$0										
<b>GENERAL PLANT</b>												
353.5	Land & Land Rights	\$0										
354.5	Structures & Improvements	\$534,224	90.96%	\$466,037	86.80%	\$463,706	4.18%	\$22,331				
390.5	Office Furniture & Equipment	\$350,077	90.96%	\$318,500	86.80%	\$303,867	4.18%	\$14,633				
391.5	Transportation Equipment	\$620,417	100.00%	\$620,417	100.00%	\$620,417						
392.5	Stores Equipment	\$6,076	100.00%	\$6,076	100.00%	\$6,076						
393.5	Tools, Shop & Garage Equipment	\$159,977	100.00%	\$159,977	100.00%	\$159,977						
394.5	Laboratory Equipment	\$20,896	100.00%	\$20,896	100.00%	\$20,896						
395.5	Power Operated Equipment	\$211,526	100.00%	\$211,526	100.00%	\$211,526						
396.5	Communication Equipment	\$52,925	100.00%	\$52,925	100.00%	\$52,925						
397.5	Miscellaneous Equipment	\$1,527	100.00%	\$1,527	100.00%	\$1,527						
398.5	Other Tangible Plant	\$0										
<b>Total</b>		<b>\$55,366,654</b>	<b>44.20%</b>	<b>\$24,470,618</b>	<b>42.09%</b>	<b>\$23,304,179</b>	<b>2.11%</b>	<b>\$1,166,439</b>	<b>0.00%</b>	<b>\$0</b>	<b>3.03%</b>	<b>\$1,679,341</b>

Palm Coast Utility Corporation  
 Utility Plant Service - Used and Useful Analysis - Water

A/C No.	Description	No Forms 12/31/85	WTP #1				WTP #2				Original Storage			New Storage			Other			Used & Useful		Non Used & Useful Percent
			Total	Economy Of Scale Factor 80%	Used & Useful Percent	Amount	Total	Economy Of Scale Factor 80%	Used & Useful Percent	Amount	Total	Economy Of Scale Factor 80%	Used & Useful Percent	Amount	Total	Economy Of Scale Factor 80%	Used & Useful Percent	Amount	Total	%		
INTANGIBLE PLANT																						
301.1	Organization	\$6,130																				
302.1	Franchises	\$2,864																				
339.1	Other Plant & Misc. Equipment	\$228,345																				
SOURCE OF SUPPLY AND PUMPING PLANT																						
303.2	Land & Land Rights	\$123,422																				
304.2	Structures & Improvements	\$105,208																				
305.2	Collect & Impound Reservoirs	\$0																				
306.2	Lake, River & Other Intakes	\$0																				
307.2	Wells & Springs	\$4,761,730																				
309.2	Supply Mains	\$2,191,871																				
310.2	Power Generation Equipment	\$0																				
311.2	Pumping Equipment	\$378,829																				
339.2	Other Plant & Misc. Equipment	\$95,981																				
WATER TREATMENT PLANT																						
303.3	Land & Land Rights	\$280,476																				
304.3	Structures & Improvements	\$3,945,088	\$1,251,136	\$1,000,909	100.00%	\$1,000,909	\$2,693,952	\$2,155,182	89.30%	\$1,924,560												
320.3	Water Treatment Equipment	\$9,447,104	\$4,141,558	\$3,313,248	100.00%	\$3,313,248	\$5,305,548	\$4,244,437	89.30%	\$3,790,282												
339.3	Other Plant & Misc. Equipment	\$0																				
TRANSMISSION & DISTRIBUTION PLANT																						
303.4	Land & Land Rights	\$100,734																				
304.4	Structures & Improvements	\$5,499																				
330.4	Dist. Reservoirs & Standpipes	\$1,969,990																				
331.4	Transm. & Distribution Mains	\$26,107,446																				
333.4	Services	\$1,140,495																				
334.4	Meters & Meter Installations	\$2,364,999																				
335.4	Hydrants	\$2,515,589																				
339.4	Other Plant & Misc. Equipment	\$0																				
GENERAL PLANT																						
303.5	Land & Land Rights	\$0																				
304.5	Structures & Improvements	\$529,789																				
340.5	Office Furniture & Equipment	\$387,772																				
341.5	Transportation Equipment	\$873,147																				
342.5	Stores Equipment	\$6,007																				
343.5	Tools, Shop & Garage Equipment	\$187,372																				
344.5	Laboratory Equipment	\$29,598																				
345.5	Power Operated Equipment	\$251,825																				
346.5	Communication Equipment	\$52,483																				
347.5	Miscellaneous Equipment	\$1,514																				
348.5	Other Tangible Plant	\$0																				
450.0	Advanced Mains - Beachside	\$1,095,156																				
450.1	Advanced Mains - P.C.	\$36,799																				
106.0	Undersubstituted Gen. Plant	\$0																				
200.0	Future Use	\$198,151																				
107.0	Advanced Property	\$2,672,139																				
Total		\$61,881,951	\$5,302,894			\$7,899,498				\$1,511,622			\$458,038			\$48,520,098				\$48,268,165		

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Plant Utility Expenses - Used and Useful Assets - Water

AC	NO	Description	Pfd Form		WTP #1		WTP #2		Origin Storage		New Storage		Other		Non-Usual	
			Total	Factor 80%	Total	Factor 80%	Total	Factor 80%	Total	Factor 80%	Total	Factor 80%	Total	Factor 80%	Total	Factor 80%
301	INTANGIBLE PLANT	\$0.130		\$0.130		\$0.130		\$0.130		\$0.130		\$0.130		\$0.130		100.0%
301	Form #	\$2,634		\$2,634		\$2,634		\$2,634		\$2,634		\$2,634		\$2,634		100.0%
301	Other Plant Misc. Equipment	\$28,345		\$28,345		\$28,345		\$28,345		\$28,345		\$28,345		\$28,345		100.0%
302	Land & Land Rights	\$124,422		\$124,422		\$124,422		\$124,422		\$124,422		\$124,422		\$124,422		100.0%
302	Structures & Improvements	\$105,208		\$105,208		\$105,208		\$105,208		\$105,208		\$105,208		\$105,208		100.0%
302	Contract Imound. Reservoirs	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
302	Lake, River & Other Inakes	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
302	Wells & Springs	\$4,761,730		\$4,761,730		\$4,761,730		\$4,761,730		\$4,761,730		\$4,761,730		\$4,761,730		18.1%
302	Struct. Canals & Tunnels	\$2,918,171		\$2,918,171		\$2,918,171		\$2,918,171		\$2,918,171		\$2,918,171		\$2,918,171		18.1%
302	Power Equipment	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
311	Power Equipment	\$37,629		\$37,629		\$37,629		\$37,629		\$37,629		\$37,629		\$37,629		0.0%
302	Other Plant Misc. Equipment	\$95,981		\$95,981		\$95,981		\$95,981		\$95,981		\$95,981		\$95,981		0.0%
303	WATER TREATMENT PLANT	\$88,476		\$88,476		\$88,476		\$88,476		\$88,476		\$88,476		\$88,476		4.8%
303	Land & Land Rights	\$1,251,136		\$1,251,136		\$1,251,136		\$1,251,136		\$1,251,136		\$1,251,136		\$1,251,136		18.1%
303	Structures & Improvements	\$3,945,088		\$3,945,088		\$3,945,088		\$3,945,088		\$3,945,088		\$3,945,088		\$3,945,088		18.1%
303	Other Plant Misc. Equipment	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
303	TRANSMISSION & DISTRIBUTION PLANT	\$100,724		\$100,724		\$100,724		\$100,724		\$100,724		\$100,724		\$100,724		0.0%
304	Structures & Improvements	\$5,488		\$5,488		\$5,488		\$5,488		\$5,488		\$5,488		\$5,488		0.0%
304	Transmission & Substions	\$1,988,660		\$1,988,660		\$1,988,660		\$1,988,660		\$1,988,660		\$1,988,660		\$1,988,660		0.0%
304	Overhead Lines	\$1,404,968		\$1,404,968		\$1,404,968		\$1,404,968		\$1,404,968		\$1,404,968		\$1,404,968		0.0%
304	Structures & Improvements	\$2,304,988		\$2,304,988		\$2,304,988		\$2,304,988		\$2,304,988		\$2,304,988		\$2,304,988		0.0%
304	Other Plant Misc. Equipment	\$2,515,588		\$2,515,588		\$2,515,588		\$2,515,588		\$2,515,588		\$2,515,588		\$2,515,588		0.0%
304	Land & Land Rights	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
305	Land & Land Rights	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
305	Structures & Improvements	\$28,769		\$28,769		\$28,769		\$28,769		\$28,769		\$28,769		\$28,769		0.0%
305	Other Furniture & Equipment	\$28,772		\$28,772		\$28,772		\$28,772		\$28,772		\$28,772		\$28,772		0.0%
305	Stores Equipment	\$6,007		\$6,007		\$6,007		\$6,007		\$6,007		\$6,007		\$6,007		0.0%
305	Transportation Equipment	\$18,732		\$18,732		\$18,732		\$18,732		\$18,732		\$18,732		\$18,732		0.0%
305	Tool, Shop & Garage Equipment	\$20,588		\$20,588		\$20,588		\$20,588		\$20,588		\$20,588		\$20,588		0.0%
305	Laboratory Equipment	\$20,588		\$20,588		\$20,588		\$20,588		\$20,588		\$20,588		\$20,588		0.0%
305	Power Operated Equipment	\$251,825		\$251,825		\$251,825		\$251,825		\$251,825		\$251,825		\$251,825		0.0%
305	Communication Equipment	\$52,483		\$52,483		\$52,483		\$52,483		\$52,483		\$52,483		\$52,483		0.0%
305	Other Tangible Plant	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
450	Advanced Mins - Beardside	\$1,085,156		\$1,085,156		\$1,085,156		\$1,085,156		\$1,085,156		\$1,085,156		\$1,085,156		0.0%
450	Advanced Mins - P. C.	\$38,798		\$38,798		\$38,798		\$38,798		\$38,798		\$38,798		\$38,798		0.0%
106	Undistribud Gen. Plant	\$0		\$0		\$0		\$0		\$0		\$0		\$0		0.0%
200	Fixed Use	\$198,151		\$198,151		\$198,151		\$198,151		\$198,151		\$198,151		\$198,151		100.0%
107	Advanced Property	\$2,672,138		\$2,672,138		\$2,672,138		\$2,672,138		\$2,672,138		\$2,672,138		\$2,672,138		100.0%
Total		\$61,881,951		\$61,881,951		\$61,881,951		\$61,881,951		\$61,881,951		\$61,881,951		\$61,881,951		100.0%

**Palm Coast Utility Corporation**  
**Utility Plant In Service - Used and Useful Analysis - Sewer**

Table I-2

A/C No.	Description	Pro Forma 12/31/95	Treatment				Disposal				Other				Used & Useful		Non Used & Useful Percent
			Total	Economy Of Scale Factor 80%	Used & Useful		Total	Economy Of Scale Factor 80%	Used & Useful		Total	Economy Of Scale Factor 80%	Used & Useful		Total	%	
					Percent	Amount			Percent	Amount			Percent	Amount			
<b>INTANGIBLE PLANT</b>																	
351.1	Organization	\$6,130									\$6,130	\$4,904	100.00%	\$4,904	\$6,130	100.00%	0.00%
352.1	Franchises	\$2,684									\$2,684	\$2,147	100.00%	\$2,147	\$2,684	100.00%	0.00%
389.1	Other Plant & Misc. Equipment	\$121,386									\$121,386	\$97,109	100.00%	\$97,109	\$121,386	100.00%	0.00%
<b>COLLECTION PLANT</b>																	
353.2	Land & Land Rights	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
354.2	Structures & Improvements	\$6,560									\$6,560	\$5,248	100.00%	\$5,248	\$6,560	100.00%	0.00%
360.2	Collection Sewers - Force	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
361.2	Collection Sewers - Gravity	\$35,493,443									\$35,493,443	\$28,394,754	48.80%	\$13,856,640	\$20,955,329	59.04%	40.96%
362.2	Special Collecting Structures	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
363.2	Services to Customers	\$2,964,847									\$2,964,847	\$2,371,878	46.30%	\$1,098,180	\$1,681,149	57.04%	42.96%
364.2	Flow Measuring Devices	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
365.2	Flow Measuring Installations	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
389.2	Other Plant & Misc. Equipment	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
<b>SYSTEM PUMPING PLANT</b>																	
353.3	Land & Land Rights	\$207,043									\$207,043	\$165,634	100.00%	\$165,634	\$207,043	100.00%	0.00%
354.3	Structures & Improvements	\$101,995									\$101,995	\$81,596	46.40%	\$37,861	\$58,260	57.12%	42.88%
370.3	Receiving Wells	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
371.3	Pumping Equipment	\$4,233,215									\$4,233,215	\$3,386,572	46.40%	\$1,571,369	\$2,418,012	57.12%	42.88%
389.3	Other Plant & Misc. Equipment	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
<b>TREATMENT AND DISPOSAL PLANT</b>																	
353.4	Land & Land Rights	\$946,489									\$946,489	\$757,191	100.00%	\$757,191	\$946,489	100.00%	0.00%
354.4	Structures & Improvements	\$6,402,440	\$6,143,439	\$4,914,751	69.10%	\$3,396,093	\$259,001	\$207,201	100.00%	\$207,201					\$4,883,782	76.28%	23.72%
380.4	Treatment & Disposal Equipment	\$6,707,269	\$3,467,154	\$2,773,723	69.10%	\$1,916,643	\$3,240,115	\$2,592,092	100.00%	\$2,592,092					\$5,850,189	87.22%	12.78%
381.4	Plant Sewers	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
382.4	Outfall Sewer Lines	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
389.4	Other Plant & Misc. Equipment	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
<b>GENERAL PLANT</b>																	
353.5	Land & Land Rights	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
354.5	Structures & Improvements	\$534,224									\$534,224	\$427,379	100.00%	\$427,379	\$534,224	100.00%	0.00%
390.5	Office Furniture & Equipment	\$391,033									\$391,033	\$312,826	100.00%	\$312,826	\$391,033	100.00%	0.00%
391.5	Transportation Equipment	\$678,806									\$678,806	\$543,045	100.00%	\$543,045	\$678,806	100.00%	0.00%
392.5	Stores Equipment	\$6,057									\$6,057	\$4,846	100.00%	\$4,846	\$6,057	100.00%	0.00%
393.5	Tools, Shop & Garage Equipment	\$188,947									\$188,947	\$151,158	100.00%	\$151,158	\$188,947	100.00%	0.00%
394.5	Laboratory Equipment	\$20,739									\$20,739	\$16,591	100.00%	\$16,591	\$20,739	100.00%	0.00%
395.5	Power Operated Equipment	\$253,942									\$253,942	\$203,154	100.00%	\$203,154	\$253,942	100.00%	0.00%
396.5	Communication Equipment	\$52,925									\$52,925	\$42,340	100.00%	\$42,340	\$52,925	100.00%	0.00%
397.5	Miscellaneous Equipment	\$1,527									\$1,527	\$1,222	100.00%	\$1,222	\$1,527	100.00%	0.00%
398.5	Other Tangible Plant	\$0									\$0	\$0	100.00%	\$0	\$0	100.00%	0.00%
450.0	Advanced Mains	\$13,789									\$13,789	\$11,031	100.00%	\$11,031	\$13,789	100.00%	0.00%
450.1	Advanced Mains	\$16,452									\$16,452	\$13,162	100.00%	\$13,162	\$16,452	100.00%	0.00%
106.0	Undistributed Gen. Plant	\$0									\$0	\$0	0.00%	\$0	\$0	100.00%	0.00%
300.0	Future Use	\$179,081									\$179,081	\$143,265	0.00%	\$0	\$0	0.00%	100.00%
107.0	Advanced Property	\$0									\$0	\$0	0.00%	\$0	\$0	100.00%	0.00%
<b>Total</b>		<b>\$59,531,023</b>	<b>\$9,610,593</b>				<b>\$3,499,116</b>				<b>\$46,421,314</b>				<b>\$39,305,454</b>		

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**Palm Coast Utility Corporation**  
**Utility Plant In Service - Used and Useful Analysis - Sewer**

Table I-2

A/C No.	Description	Pro Forma 12/31/95	Treatment				Disposal				Other				Used & Useful		Non Used & Useful Percent
			Total	Economy Of Scale Factor 80%	Used & Useful		Total	Economy Of Scale Factor 80%	Used & Useful		Total	Economy Of Scale Factor 80%	Used & Useful		Total	%	
					Percent	Amount			Percent	Amount			Percent	Amount			
<b>INTANGIBLE PLANT</b>																	
351.1	Organization	\$6,130									\$6,130	\$4,904	100.00%	\$4,904	\$6,130	\$1	0.00%
352.1	Franchises	\$2,684									\$2,684	\$2,147	100.00%	\$2,147	\$2,684	\$1	0.00%
389.1	Other Plant & Misc. Equipment	\$121,386									\$121,386	\$97,109	100.00%	\$97,109	\$121,386	\$1	0.00%
<b>COLLECTION PLANT</b>																	
353.2	Land & Land Rights	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
354.2	Structures & Improvements	\$6,560									\$6,560	\$5,248	100.00%	\$5,248	\$6,560	\$1	0.00%
360.2	Collection Sewers - Force	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
361.2	Collection Sewers - Gravity	\$35,493,443									\$35,493,443	\$28,394,754	48.80%	\$13,856,640	\$20,955,329	\$1	40.96%
362.2	Special Collecting Structures	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
363.2	Services to Customers	\$2,964,847									\$2,964,847	\$2,371,878	46.30%	\$1,098,180	\$1,691,149	\$1	42.96%
364.2	Flow Measuring Devices	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
365.2	Flow Measuring Installations	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
389.2	Other Plant & Misc. Equipment	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
<b>SYSTEM PUMPING PLANT</b>																	
353.3	Land & Land Rights	\$207,043									\$207,043	\$165,634	100.00%	\$165,634	\$207,043	\$1	0.00%
354.3	Structures & Improvements	\$101,995									\$101,995	\$81,596	46.40%	\$37,861	\$58,260	\$1	42.88%
370.3	Receiving Wells	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
371.3	Pumping Equipment	\$4,233,215									\$4,233,215	\$3,386,572	46.40%	\$1,571,369	\$2,418,012	\$1	42.88%
389.3	Other Plant & Misc. Equipment	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
<b>TREATMENT AND DISPOSAL PLANT</b>																	
353.4	Land & Land Rights	\$946,489									\$946,489	\$757,191	100.00%	\$757,191	\$946,489	\$1	0.00%
354.4	Structures & Improvements	\$6,402,440	\$6,143,439	\$4,914,751	69.10%	\$3,396,093	\$259,001	\$207,201	100.00%	\$207,201				\$4,883,782	\$1	23.72%	
380.4	Treatment & Disposal Equipment	\$6,707,269	\$3,467,154	\$2,773,723	69.10%	\$1,916,643	\$3,240,115	\$2,592,092	100.00%	\$2,592,092				\$5,850,189	\$1	12.78%	
381.4	Plant Sewers	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
382.4	Outfall Sewer Lines	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
389.4	Other Plant & Misc. Equipment	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
<b>GENERAL PLANT</b>																	
353.5	Land & Land Rights	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
354.5	Structures & Improvements	\$534,224									\$534,224	\$427,379	100.00%	\$427,379	\$534,224	\$1	0.00%
390.5	Office Furniture & Equipment	\$391,033									\$391,033	\$312,826	100.00%	\$312,826	\$391,033	\$1	0.00%
391.5	Transportation Equipment	\$678,806									\$678,806	\$543,045	100.00%	\$543,045	\$678,806	\$1	0.00%
392.5	Stores Equipment	\$6,057									\$6,057	\$4,846	100.00%	\$4,846	\$6,057	\$1	0.00%
393.5	Tools, Shop & Garage Equipment	\$188,947									\$188,947	\$151,158	100.00%	\$151,158	\$188,947	\$1	0.00%
394.5	Laboratory Equipment	\$20,739									\$20,739	\$16,591	100.00%	\$16,591	\$20,739	\$1	0.00%
395.5	Power Operated Equipment	\$253,942									\$253,942	\$203,154	100.00%	\$203,154	\$253,942	\$1	0.00%
396.5	Communication Equipment	\$52,925									\$52,925	\$42,340	100.00%	\$42,340	\$52,925	\$1	0.00%
397.5	Miscellaneous Equipment	\$1,527									\$1,527	\$1,222	100.00%	\$1,222	\$1,527	\$1	0.00%
398.5	Other Tangible Plant	\$0									\$0	\$0	100.00%	\$0	\$0	\$1	0.00%
450.0	Advanced Mains	\$13,789									\$13,789	\$11,031	100.00%	\$11,031	\$13,789	\$1	0.00%
450.1	Advanced Mains	\$16,452									\$16,452	\$13,162	100.00%	\$13,162	\$16,452	\$1	0.00%
106.0	Undistributed Gen. Plant	\$0									\$0	\$0	0.00%	\$0	\$0	\$1	0.00%
300.0	Future Use	\$179,081									\$179,081	\$143,265	0.00%	\$0	\$0	\$0	100.00%
107.0	Advanced Property	\$0									\$0	\$0	0.00%	\$0	\$0	\$1	0.00%
<b>Total</b>		<b>\$59,531,023</b>	<b>\$9,610,593</b>				<b>\$3,499,116</b>				<b>\$46,421,314</b>				<b>\$39,305,454</b>		



A/C No.	Wastewater System Description	Pro Forma 12/31/95	PCUC Used & Useful		Amaya Used & Useful		OPC Used & Useful		Staff Used & Useful		Staff Used & Useful (No Margin)	
			Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
<b>INTANGIBLE PLANT</b>												
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130	100.00%	\$6,130	100.00%	\$6,130	100.00%	\$6,130
352.1	Franchises	\$2,684	100.00%	\$2,684	100.00%	\$2,684	100.00%	\$2,684	100.00%	\$2,684	100.00%	\$2,684
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386	100.00%	\$121,386	100.00%	\$121,386	100.00%	\$121,386
<b>COLLECTION PLANT</b>												
353.2	Land & Land Rights	\$0										
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560	100.00%	\$6,560	100.00%	\$6,560	100.00%	\$6,560
360.2	Collection Sewers – Force	\$0										
361.2	Collection Sewers – Gravity	\$35,493,443	59.04%	\$20,955,329	36.83%	\$13,072,865	23.98%	\$8,510,589	38.41%	\$13,633,239	36.93%	\$13,106,368
362.2	Special Collecting Structures	\$0										
363.2	Services to Customers	\$2,964,847	57.04%	\$1,691,149	43.67%	\$1,294,799	34.21%	\$1,014,190	34.29%	\$1,016,556	32.62%	\$967,107
364.2	Flow Measuring Devices	\$0										
365.2	Flow Measuring Installations	\$0										
389.2	Other Plant & Misc. Equipment	\$0										
<b>SYSTEM PUMPING PLANT</b>												
353.3	Land & Land Rights	\$207,043	100.00%	\$207,043	100.00%	\$207,043	21.95%	\$45,441	100.00%	\$207,043	100.00%	\$207,043
354.3	Structures & Improvements	\$101,995	57.12%	\$58,260	29.75%	\$30,346	21.95%	\$22,385	38.73%	\$39,502	36.65%	\$37,382
370.3	Receiving Wells	\$0										
371.3	Pumping Equipment	\$4,233,215	57.12%	\$2,418,012	29.75%	\$1,259,472	21.95%	\$929,087	38.73%	\$1,639,489	36.65%	\$1,551,518
389.3	Other Plant & Misc. Equipment	\$0										
<b>TREATMENT AND DISPOSAL PLANT</b>												
353.4	Land & Land Rights	\$946,489	100.00%	\$946,489	100.00%	\$946,489	66.17%	\$626,292	100.00%	\$946,489	100.00%	\$946,489
354.4	Structures & Improvements – Treatment Equipment	\$5,150,633	75.28%	\$3,877,396	51.41%	\$2,648,164	42.80%	\$2,204,472	60.14%	\$3,097,352	54.03%	\$2,783,124
354.4	Structures & Improvements – Disposal Equipment	\$217,145	100.00%	\$217,145	74.75%	\$162,311	50.35%	\$109,339	88.32%	\$191,773	77.93%	\$169,224
380.4	Treatment Equipment	\$2,695,261	75.28%	\$2,028,993	51.41%	\$1,385,751	42.80%	\$1,153,572	60.14%	\$1,620,805	54.03%	\$1,456,373
380.4	Disposal Equipment	\$2,518,768	100.00%	\$2,518,768	74.75%	\$1,882,724	50.35%	\$1,268,274	88.32%	\$2,224,463	77.93%	\$1,962,907
381.4	Plant Sewers	\$0										
382.4	Outfall Sewer Lines	\$0										
389.4	Other Plant & Misc. Equipment	\$0										
<b>GENERAL PLANT</b>												
353.5	Land & Land Rights	\$0										
354.5	Structures & Improvements	\$534,224	100.00%	\$534,224	100.00%	\$534,224	86.80%	\$463,706		\$0		\$0
390.5	Office Furniture & Equipment	\$391,033	100.00%	\$391,033	100.00%	\$391,033	86.80%	\$339,417		\$0		\$0
391.5	Transportation Equipment	\$678,806	100.00%	\$678,806	100.00%	\$678,806	86.80%	\$589,204		\$0		\$0
392.5	Stores Equipment	\$6,057	100.00%	\$6,057	100.00%	\$6,057	86.80%	\$5,257		\$0		\$0
393.5	Tools, Shop & Garage Equipment	\$188,947	100.00%	\$188,947	100.00%	\$188,947	86.80%	\$164,006		\$0		\$0
394.5	Laboratory Equipment	\$20,739	100.00%	\$20,739	100.00%	\$20,739	86.80%	\$18,001		\$0		\$0
395.5	Power Operated Equipment	\$253,942	100.00%	\$253,942	100.00%	\$253,942	86.80%	\$220,422		\$0		\$0
396.5	Communication Equipment	\$52,925	100.00%	\$52,925	100.00%	\$52,925	86.80%	\$45,938		\$0		\$0
397.5	Miscellaneous Equipment	\$1,527	100.00%	\$1,527	100.00%	\$1,527	86.80%	\$1,325		\$0		\$0
398.5	Other Tangible Plant	\$0				\$0	86.80%	\$0		\$0		\$0
450.0	Advanced Mains	\$13,789	100.00%	\$13,789	100.00%	\$13,789	100.00%	\$13,789	100.00%	\$13,789	100.00%	\$13,789
450.1	Advanced Mains	\$16,452	100.00%	\$16,452	100.00%	\$16,452	100.00%	\$16,452	100.00%	\$16,452	100.00%	\$16,452
106.0	Undistributed Gen. Plant	\$0	100.00%	\$0	100.00%	\$0						
300.0	Future Use	\$179,081	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
107.0	Advanced Property	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
<b>Total</b>		<b>\$59,531,023</b>		<b>\$37,213,784</b>		<b>\$25,185,166</b>		<b>\$17,897,921</b>		<b>\$24,783,712</b>		<b>\$23,354,535</b>

300

A/C No.	Water System Description	Pro Forma 12/31/95	Staff Used & Useful		Staff Used & Useful (No MR)		Number of ERCs in Margin Reserve
			Percent	Amount	Percent	Amount	
<b>INTANGIBLE PLANT</b>							
301.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130	
302.1	Franchises	\$2,664	100.00%	\$2,664	100.00%	\$2,664	
339.1	Other Plant & Misc. Equipment	\$207,527	100.00%	\$207,527	100.00%	\$207,527	
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>							
303.2	Land & Land Rights	\$123,422	100.00%	\$123,422	100.00%	\$123,422	
304.2	Structures & Improvements	\$105,208	64.57%	\$67,933	59.81%	\$62,925	1183
305.2	Collect. & Impound. Reservoirs	\$0	0.00%	\$0		\$0	
306.2	Lake, River & Other Intakes	\$0	0.00%	\$0		\$0	
307.2	Wells & Springs	\$4,628,702	64.57%	\$2,988,753	59.81%	\$2,768,427	1183
308.2	Infiltration Galleries & Tunnels	\$0	0.00%	\$0		\$0	
309.2	Supply Mains	\$2,191,871	64.57%	\$1,415,291	59.81%	\$1,310,958	1183
310.2	Power Generation Equipment	\$0	0.00%	\$0		\$0	
311.2	Total - Pumping Equipment	\$378,829	66.65%	\$252,494	61.74%	\$233,875	1183   311.2
339.2	Other Plant & Misc. Equipment	\$95,961	64.57%	\$61,962	59.81%	\$57,394	1183   311.2
<b>WATER TREATMENT PLANT</b>							
303.3	Land & Land Rights	\$280,476	100.00%	\$280,476	100.00%	\$280,476	
304.3	Structures & Improvements	\$3,945,088	100.00%	\$3,945,088	100.00%	\$3,945,088	
320.3	Total Water Treatment Plant	\$9,301,950	78.78%	\$7,327,915	76.64%	\$7,128,863	1183   304.3
339.3	Other Plant & Misc. Equipment	\$0	0.00%	\$0	0.00%	\$0	304.3
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
303.4	Land & Land Rights	\$100,734	100.00%	\$100,734	100.00%	\$100,734	
304.4	Structures & Improvements	\$5,499	100.00%	\$5,499	100.00%	\$5,499	
330.4	Distr. Reservoirs & Standpipes	\$1,969,660	100.00%	\$1,969,660	100.00%	\$1,969,660	
331.4	Transmission and Distribution Mains	\$25,896,060	26.43%	\$6,844,084	24.62%	\$6,374,623	767   320.3
333.4	Services	\$1,035,265	73.70%	\$763,006	68.65%	\$562,348	767
334.4	Meters & Meter Installations	\$2,213,614	100.00%	\$2,213,614	100.00%	\$2,213,614	
335.4	Hydrants	\$2,445,677	94.84%	\$2,319,460	94.84%	\$2,199,757	
339.4	Other Plant & Misc. Equipment	\$0	0.00%	\$0		\$0	331.4   331.4
<b>GENERAL PLANT</b>							
303.5	Land & Land Rights	\$0	100.00%	\$0	100.00%	\$0	
304.5	Structures & Improvements	\$529,769	100.00%	\$529,769	100.00%	\$529,769	
340.5	Office Furniture & Equipment	\$347,148	100.00%	\$347,148	100.00%	\$347,148	
341.5	Transportation Equipment	\$615,228	100.00%	\$615,228	100.00%	\$615,228	
342.5	Stores Equipment	\$6,026	100.00%	\$6,026	100.00%	\$6,026	
343.5	Tools, Shop & Garage Equipment	\$158,638	100.00%	\$158,638	100.00%	\$158,638	
344.5	Laboratory Equipment	\$20,722	100.00%	\$20,722	100.00%	\$20,722	
345.5	Power Operated Equipment	\$209,756	100.00%	\$209,756	100.00%	\$209,756	
346.5	Communication Equipment	\$52,483	100.00%	\$52,483	100.00%	\$52,483	
347.5	Miscellaneous Equipment	\$1,514	100.00%	\$1,514	100.00%	\$1,514	
348.5	Other Tangible Plant	\$0	100.00%	\$0	100.00%	\$0	
450.0	Advanced Mains - Beachside	\$1,052,041	100.00%	\$1,052,041	100.00%	\$1,052,041	
450.1	Advanced Mains - P.C.	\$36,799	100.00%	\$36,799	100.00%	\$36,799	
106.0	Undistributed Gen. Plant	\$246,612	0.00%	\$0	0.00%	\$0	
200.0	Future Use	\$196,151	0.00%	\$0	0.00%	\$0	
107.0	Advanced Property	\$2,672,139	0.00%	\$0	0.00%	\$0	
<b>Total</b>		<b>\$61,079,363</b>		<b>\$33,925,836</b>		<b>\$32,584,108</b>	

A/C No.	Wastewater System Description	Pro Forma 12/31/95	Staff Used & Useful		Staff Used & Useful (No Margin)		ERCs in Margin Reserve
			Percent	Amount	Percent	Amount	
<b>INTANGIBLE PLANT</b>							
351.1	Organization	\$6,130	100.00%	\$6,130	100.00%	\$6,130	
352.1	Franchises	\$2,684	100.00%	\$2,684	100.00%	\$2,684	
389.1	Other Plant & Misc. Equipment	\$121,386	100.00%	\$121,386	100.00%	\$121,386	
<b>COLLECTION PLANT</b>							
353.2	Land & Land Rights	\$0					
354.2	Structures & Improvements	\$6,560	100.00%	\$6,560	100.00%	\$6,560	
360.2	Collection Sewers – Force	\$0					
361.2	Collection Sewers – Gravity	\$35,163,712	38.41%	\$13,506,588	36.93%	\$12,984,611	774
362.2	Special Collecting Structures	\$0					
363.2	Services to Customers	\$2,964,847	34.29%	\$1,016,556	32.62%	\$967,107	774
364.2	Flow Measuring Devices	\$0					
365.2	Flow Measuring Installations	\$0					
389.2	Other Plant & Misc. Equipment	\$0					
<b>SYSTEM PUMPING PLANT</b>							
353.3	Land & Land Rights	\$207,043	100.00%	\$207,043	100.00%	\$207,043	
354.3	Structures & Improvements	\$101,995	38.73%	\$39,502	36.65%	\$37,382	774
370.3	Receiving Wells	\$0					
371.3	Pumping Equipment	\$4,146,720	38.73%	\$1,605,990	36.65%	\$1,519,817	774
389.3	Other Plant & Misc. Equipment	\$0					
<b>TREATMENT AND DISPOSAL PLANT</b>							
353.4	Land & Land Rights	\$946,489	100.00%	\$946,489	100.00%	\$946,489	
354.4	Structures & Improvements	\$5,367,778	47.24%	\$2,535,693	43.24%	\$2,320,769	1138
380.4	Treatment & Disposal Equipment	\$5,214,029	56.02%	\$2,920,904	50.81%	\$2,649,048	1138
381.4	Plant Sewers	\$0					
382.4	Outfall Sewer Lines	\$0					
389.4	Other Plant & Misc. Equipment	\$0					
<b>GENERAL PLANT</b>							
353.5	Land & Land Rights	\$0					
354.5	Structures & Improvements	\$534,224		\$0			
390.5	Office Furniture & Equipment	\$350,077		\$0			
391.5	Transportation Equipment	\$620,417		\$0			
392.5	Stores Equipment	\$6,076		\$0			
393.5	Tools, Shop & Garage Equipment	\$159,977		\$0			
394.5	Laboratory Equipment	\$20,896		\$0			
395.5	Power Operated Equipment	\$211,526		\$0			
396.5	Communication Equipment	\$52,925		\$0			
397.5	Miscellaneous Equipment	\$1,527		\$0			
398.5	Other Tangible Plant	\$0		\$0			
450.0	Advanced Mains	\$13,789	100.00%	\$0	100.00%	\$0	
450.1	Advanced Mains	\$15,721	100.00%	\$0	100.00%	\$0	
106.0	Undistributed Gen. Plant	\$0					
300.0	Future Use	\$179,081	0.00%	\$0			
107.0	Advanced Property	\$0	0.00%	\$0			
<b>Total</b>		<b>\$59,531,023</b>		<b>\$22,915,525</b>		<b>\$21,769,025</b>	

	Water System Used and PCUC – Gi	Amaya	OPC – Bidc	Staff
1a	1 Max. Day De	4,890,000		4890000
	Average Dai	3,466,123		
	2 Average 5 M	4,346,000		
	3 Fire Flow Re	600,000		
	4 Margin reserve (36 mont	19.16%		
	5 Margin reserve (18 mont	10.77%		
	6 Margin reserve (12 month)			
	<b>Source of Supply</b>			
	Accounts 30	\$508,521		
	7 L.S. wtp well	6,073,920	6,073,920	6073920
	8 Less L.S. we	1,398,240	1,398,240	990720
	9 L.S. wtp firm	4,675,680	4,675,680	5083200
	10 M.S. well cap	4,645,440	4,645,440	4645440
	11 Less M.S. w	1,199,520	1,199,520	1199520
	12 Less Concer	353,000	353,000	353000
	13 M.S. well firr	3,092,920	3,092,920	3092920
	14 Used and Useful Formul	(1 + 5 + 3)/(9 (1 + 5 + 3)/(9	1a/(9 + 13)	
	15 Used and Useful %age (	77.45%	64.71%	44.62%
	16 Economies of Scale adjt	4.47%	0.00%	0
	17 Used and Useful %age (	81.92%	64.71%	44.62%
	<b>Water Treatment Plant</b>			
	Accounts 30	\$5,392,694		
	<b>L.S. WTP</b>			
	18 L.S. wtp cap	6,000,000		
	19 Plant require	800,000		
	20 Total L.S. ca	5,200,000		
	21			
	22 Used and Useful Formul	See note 1	See note 1	2/(20 + 26)
	23 Used and Useful %age (	100.00%	100.00%	60.36%
	24 Economies of Scale adjt	See note 1	See note 1	0
	25 Used and Useful %age (	100.00%	100.00%	60.36%
	<b>Accounts 30 \$7,999,498</b>			
	<b>M.S. Structu \$2,693,952</b>			
	<b>M.S. Water \$5,305,548</b>			
	<b>M.S. WTP</b>			
	26 M.S. wtp cap	2,000,000		
	27			
	28 Used and Useful Formul	(1 + 4 + 3)/(2 (1 + 5 + 3 – 20 2/(20 + 26)		
	29 Used and Useful %age (	89.26%	34.46%	60.36%
	30 Economies of Scale adjt	2.18%	65.54%	0
	31 Used and Useful %age (	91.44%	100.00%	60.36%
	<b>Used and Useful Formul(1 + 4 + 3)/(2 (1 + 5 + 3 – 20 2/(20 + 26)</b>			
	Used and Useful %age (	89.26%	34.46%	60.36%
	32 Economies of Scale adjt	2.18%	0	0
	33 Used and Useful %age (	91.44%	34.46%	60.36%
	34			
	35			
	<b>Storage Fac \$1,969,660</b>			
	36 Ground stor	3,000,000		
	Elevated sto	1,150,000		
	37 Total Storag	4,150,000		
	38 Retention st	415,000	300,000	180,000
	39 Storage Firr	3,735,000		
	40 Eq. & Emerc	2,913,462		
	41 Used and Useful Formul	(36 + 3 + 3)/39	(50%*1a + 3)/(37 – 38)	
	42 Used and Useful %age (	110.13%		58.77%
	43 Economies of Scale adjt	N/A		0
	44 Used and Useful %age (	100.00%		58.77%



Transmission and Distribution

Distributor\*\*\*\*\*

45 Total ERCs :	13,152	13,152		
46 Total Lots served		N/A	10,415	11,409
47 Fire Flow allowance		10,541	0	0
48 Total lots on	46,438		46,763	46,438
49 Used and Useful Formul	(45+5+47)/	(46+6)/48		46/48
50 Used and Useful %age (	54.07%	23.49%		24.57%
51 Economies of Scale adjt	8.52%			0
52 Used and Useful %age (	65.92%			24.57%

Transmissi: \$7,863,032

53 Total ERCs served		14,846		
54 Total Lots served		N/A		11,409
55 Fire Flow allowance		6,029		0
56 Total lots on	34,651	34,651		46,438
57 Used and Useful Formul	(53+5+55)/56			54/56
58 Used and Useful %age (	64.86%			24.57%
59 Economies of Scale adjt	8.52%			0
60 Used and Useful %age (	65.92%			24.57%

Services \$1,140,496

61 1995 Averag	12,274			11409
62 Total Servic	15,172			15172
63 Used and Useful Formul	(61+5)/62			61/62
64 Used and Useful %age (	89.61%			75.20%
65 Economies of Scale adjt	2.09%			0
66 Used and Useful %age (	91.70%			75.20%

Hydrants \$2,515,589

67 Number of h	2,536			
68 Total hydrar	2,674			
69 Used and Useful Formul	67/68	67/68		67/68
70 Used and Useful %age (	94.84%			94.84%
71 Economies of Scale adjt	0.96%			0
72 Used and Useful %age (	95.80%			94.84%

Note 1: LS wtp is 100% used and useful since it was found 100% in last case and its capacity has not been increased

Range: A:BH83.BP94

Calculation of Customer Demand, Margin, and fire flow in Amaya's wtp U&U

Customer Demand	4890000					
Margin Reserve	401124.2					
Fire Flow	600000	5891124.2	689124.2			
LS WTP Cap	5202000					
MS WTP Cap	2000000					
		Customer Demand	Margin Reserve	Fire Flow	Economies of Scale	
Used and useful	34.456%	572,016	46,922	70,186		
	34.456%	28.60%	2.35%	3.51%	65.54%	100.000%

Range: A:BF358.BN369

2006768.4  
-1.137E-13

W/o Economy With Economy of Scale

Used and Useful w/o MR

2006768.4	4000000	\$7,845,894	42.54%
	50.17%	\$4,718,157	\$4,239,497
		60.14%	54.03%
2006768.4	2350000	\$2,735,913	72.41%
	85.39%	\$2,416,236	\$2,132,131
		88.32%	77.93%
2006768.4	4000000		
	50.17%		

Economies of scale adjustment  
781934.175

1012

u&u.wk3

64

	Used and Useful	Economies of Scale	Plant U&U w/o EOS	Additional From Economies of Scale
	\$22,940,448	\$18,382,258	49.8000%	\$13,727,564
	\$5,862,547	\$4,890,038	6.7000%	\$1,486,742
	\$2,119,907		100.00%	\$2,119,907
	\$4,570,541	\$3,666,433	73.7481%	\$1,159,069
	\$35,493,443	\$26,690,229	52.1034%	\$18,493,303
				\$20,885,229
				Additional U&U
				\$2,462,026

Guastallas EOB

\$3,637,134

Gravly	\$22,940,448	49.8000%	\$11,424,343	\$13,537,304
PEP	\$5,862,547	6.7000%	\$392,791	\$3,459,526
Tanks	\$2,119,907	100.00%	\$2,119,907	\$1,250,971
Force Mains	\$4,570,541	73.7481%	\$3,370,731	\$2,697,105
	\$35,493,443		\$17,307,772	\$20,944,906

0.467632941

0.467632941

25.6

73

0.3873

	Length	Manifold	Other	Total	U&U	Cost	U&U \$	U&U	Am. In RB	Cust. Dem.	MR Major	Manifold
4"	5,572	230	2,108	2,336	41.21%	\$34,340	\$14,153	\$16,689	\$12,761	\$11,400	\$1,360	\$3,928
6"	85,250	10,091	21,383	31,464	48.21%	\$936,392	\$306,771	\$346,101	\$206,354	\$185,143	\$22,211	\$139,747
8"	127,975	51,500	29,619	81,119	63.39%	\$1,790,736	\$1,135,065	\$1,217,702	\$414,452	\$370,270	\$44,181	\$803,260
10"	27,333	17,500	3,808	21,308	77.96%	\$1,028,174	\$799,207	\$827,315	\$142,838	\$127,611	\$15,227	\$684,477
12"	26,073	19,032	2,727	21,759	83.48%	\$848,161	\$707,825	\$725,176	\$88,709	\$79,283	\$9,457	\$636,469
18"	7,343	7,343	0	7,343	100.00%	\$235,746	\$235,746	\$235,746	\$0	\$0	\$0	\$235,746
Total	259,846	105,696	59,625	165,321	4	\$4,670,841	\$3,198,787	\$3,370,731	\$667,113	\$774,677	\$92,436	\$2,503,618

69.99%

\$275294.83

	U&U	Cust. Dem.	MR
8498	1014	46.41%	41.46%
	20496		89.34%
			4.95%
			10.66%

Amaya

	U&U	Cust. Dem.	MR	EOS		
Gravly Mains	\$22,940,448	34.47%	\$7,906,775	\$7,482,959	\$423,606	\$0
PEP Mains	\$5,862,547	6.33%	\$371,346	\$351,325	\$20,021	\$0
PEP Tanks	\$2,119,907	100.00%	\$2,119,907	\$2,119,907	\$0	\$0
Force Main	\$4,570,541	58.82%	\$2,674,637	\$2,631,869	\$42,948	\$0
	\$35,493,443		\$13,072,665	\$12,586,090	\$486,775	\$0

36.83%

Biddy

	U&U	Cust. Dem.	MR	EOS		
Gravly Mains	\$22,940,448	21.95%	\$5,034,865	\$5,034,865	\$0	\$0
PEP Mains	\$5,862,547	6.02%	\$352,696	\$352,696	\$0	\$0
PEP Tanks	\$2,119,907	100.00%	\$2,119,907	\$2,119,907	\$0	\$0
Force Main	\$4,570,541	21.95%	\$1,003,121	\$1,003,121	\$0	\$0
	\$35,493,443		\$8,510,589	\$8,510,589	\$0	\$0

23.98%

Staff

	U&U	Cust. Dem.	MR	EOS		
Gravly Mains	\$22,940,448	34.29%	\$7,865,584	\$7,482,959	\$382,615	\$0
PEP Mains	\$5,862,547	7.66%	\$448,961	\$351,325	\$97,636	\$0
PEP Tanks	\$2,119,907	100.00%	\$2,119,907	\$2,119,907	\$0	\$0
Force Main	\$4,570,541	69.99%	\$3,198,787	\$3,152,167	\$46,620	\$0
	\$35,493,443		\$13,633,239	\$13,106,366	\$526,671	\$0

38.41%

0.36926166

Allocations of impact of 13 month avg on plant balances

		LS wtp	MS wtp non-mem	MS wtp membrane	HS pump	
ERR		4141558	2250708	3018838	36000	9447104
ERR		0.43839445	0.238243	0.3195517	0.003811	145154
ERR	145154	63634.7086	34581.95	46384.205	553.1371	145154
ERR		4077923.29	2216126	2972453.8	35446.86	9301950

Dist. Lines	Trans.	Total
18244413	7863032	26107445
0.69882032	0.30118	211385
147720.133	63664.87	211385
18096692.9	7799367	25896060

	Dist.	Trans	Total
PIS \$	\$18,244,413	\$7,863,032	\$26,107,445
U&U \$	\$9,870,227	\$5,103,108	\$14,973,335
U&U %	57.40%	57.40%	57.4%
0.8*PIS \$	\$14,595,530	\$6,290,426	\$20,885,956
Economy Factor \$			
Total	\$3,648,883	\$1,572,606	\$5,221,489
Using the	\$2,094,459	\$902,676	\$2,997,135
Additional	\$1,554,424	\$669,930	\$2,224,354
Additional	8.52%	8.52%	

	Dist.	Trans	Total	
PIS \$	\$18,244,413	\$7,863,032	\$26,107,445	
U&U \$	\$9,870,227	\$5,103,108	\$14,973,335	
U&U %	54.10%	64.90%	57.4%	57.35%
0.8*PIS \$	\$14,595,530	\$6,290,426	\$20,885,956	
Economy Fa	\$3,648,883	\$1,572,606	\$5,221,489	
Other Dema	\$8,377,834	\$3,610,704	\$11,988,539	
Total U&U \$	\$12,026,717	\$5,183,311	\$17,210,028	

Other Dema	\$8,377,834	\$3,610,704	\$11,988,539
Total U&U \$	\$12,026,717	\$5,183,311	\$17,210,028
	65.92%	65.92%	

0.6591999846  
0.574  
0.4592 0.4592

	Gravity Main	Force Main	PEP Main	PEP Tank
Year end	\$22,940,448	\$4,570,541	\$5,862,547	\$2,119,907
% of Total	64.63%	12.88%	16.52%	5.97%
13 mth adj	\$756,267	\$150,675	\$193,268	\$69,886
Adjusted tot:	\$22,184,181	\$4,419,866	\$5,669,279	\$2,050,021

13 month adjustment  
1170095

	WWTP Str	Effl Str.
Year end	\$6,143,439	\$259,001
% of Total	0.9595465166	0.040453

Range: A:LAND

	PCUC	Staff Adjustment	Staff	
<b>RIB Land Value</b>				
Number of Acres	74.262		74.262	
Value Per Acre	\$6,999		\$2,933	\$2,933.33 Value of the comparable which staff recommends using to set value
Booked Amount	\$519,760		\$217,835	
 <u>Easement Land</u>				
Number of Acres	7.314		7.314	
Value Per Acre	\$1,400		\$1,400	
Booked Amount	\$10,240		\$10,240	
SubTotal Booked Amount	\$530,000	(\$301,925)	\$228,075	\$6,497.01 Avg. Cost of Land for entire site. Interim calc. to determine value of buffer
Buffer Strip	4.601		4.601	
Value Per Acre	\$6,497		\$2,933	
Booked Amount	\$29,893	(\$16,396)	\$13,496	
Total Booked Amount	\$559,893		\$241,571	Land & Easement; no buffer
Total Acreage	86.177		86.177	81.576 acres
Total Cost per Acre	\$6,497.01	(\$318,321.76)	\$2,803.20	
 <b>Sprayfield Land Value</b>				
Number of Acres	83.305		83.305	
Value Per Acre	\$4,375		\$1,888	
Booked Amount	\$364,500	(\$207,233)	\$157,267	43.15% Adjustment factor for Sprayfield Land
Total	\$924,393	(\$525,555)	\$398,838	

1313

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Range: A:FLUSHING

Daily Flushing 227900  
Excess flusing 164485.1  
& age of excess fl. 12.97%

Description	Amount	Adjustment	Total
Power	\$237,869	\$30,849	\$207,020
Chemical	\$167,883	\$21,773	\$146,110

Water

Power	Chemicals	
53893		
82524	104107	
1061	752	
20332		
80059	63024	
237869	167883	405752
A&G 18566		
		\$18,399

Wastewater

66934	0	
97012	27731	
0	5587	
163946	33318	197264

WW increase for year end customers

1310

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39

Range: A:A418.I434

Land Value for Sprayfield using the different indexing methods available

	CPI Indx	Value CPI	Dodrill's Ind	Value Dodrill
		\$2,933	0.0743	\$2,933
1990	0.05622	\$2,768	0.0743	\$2,715
1989	0.05622	\$2,612	0.0743	\$2,513
1988	0.05622	\$2,466	0.0743	\$2,327
1987	0.05622	\$2,327	0.0743	\$2,154
1986	0.05622	\$2,196	0.0743	\$1,994
1985	0.05622	\$2,073	0.0743	\$1,846
1984	0.05622	\$1,956	0.0743	\$1,708
1983	0.05622	\$1,846	0.0743	\$1,582
1982	0.05622	\$1,742	0.0743	\$1,464
1981	0.05622	\$1,644	0.0743	\$1,355
1980	0.05622	\$1,552	0.0743	\$1,255
1979	0.05622	\$1,465	0.0743	\$1,161



Range: A:AZ509.BF518

380.4	Treatment Eq	\$3,467,154	60.14%	\$2,084,986	0.00%	\$0
380.4	Disposal Equip	\$3,240,115	88.32%	\$2,861,524		\$3,352,423,866,130

	Treatment	Disposal
	3467154	3240115
	0.51692485	0.48307515
	771892.858	721347.142
	2695261.14	2518767.86
		6707269
		1
		1493240
		5214029
		1493240

1318

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1313

**PALM COAST UTILITY CORPORATION  
CAPITAL STRUCTURE  
TEST YEAR ENDED 12/31/95 – REFUND CALCULATION**

**SCHEDULE NO. 2  
DOCKET NO. 951056–WS**

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
<b>PER UTILITY 1995 – YEAR– END</b>							
1 LONG TERM DEBT	\$ 12,125,000	\$ 0	\$(643,582)	11,481,418	30.73%	7.24%	2.23%
2 SHORT–TERM DEBT	4,312,000	0	(228,876)	4,083,124	10.93%	7.73%	0.84%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	20,265,735	0	(1,075,683)	19,190,052	51.37%	11.10%	5.70%
5 CUSTOMER DEPOSITS	485,000	0	(25,743)	459,257	1.23%	6.00%	0.07%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S–ZERO COST	2,266,072	0	(120,281)	2,145,791	5.74%	0.00%	0.00%
8 OTHER	0	0	0	0	0.00%	0.00%	0.00%
9 TOTAL CAPITAL	\$ <u>39,453,807</u>	\$ <u>0</u>	<u>\$(2,094,165)</u>	<u>37,359,642</u>	<u>100.00%</u>		<u>8.85%</u>
<b>PER COMMISSION 1995 – 13–MONTH AVERAGE</b>							
10 LONG TERM DEBT	\$ 12,557,692	\$ 0	\$(7,944,310)	4,613,382	28.49%	7.24%	2.06%
11 SHORT–TERM DEBT	3,668,231	0	(2,320,615)	1,347,616	8.32%	7.73%	0.64%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	19,943,543	0	(12,616,783)	7,326,760	45.25%	11.10%	5.02%
14 CUSTOMER DEPOSITS	458,926	0	0	458,926	2.83%	6.00%	0.17%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S–ZERO COST	2,316,226	129,534	0	2,445,760	15.10%	0.00%	0.00%
16 OTHER	0	0	0	0	0.00%	0.00%	0.00%
17 TOTAL CAPITAL	\$ <u>38,944,618</u>	\$ <u>129,534</u>	<u>\$(22,881,708)</u>	<u>16,192,444</u>	<u>100.00%</u>		<u>7.90%</u>
<b>RANGE OF REASONABLENESS</b>					<b>LOW</b>	<b>HIGH</b>	
RETURN ON EQUITY					<u>10.10%</u>	<u>12.10%</u>	
OVERALL RATE OF RETURN					<u>7.45%</u>	<u>8.35%</u>	

1020

Range: B:CIAC

PALM COAST UTILITY CORP																
Used & Useful Adjustments to CIAC & Accumulated Amortization of CIAC																
WATER	Classification	Test Year CIAC per MFRs Sch	En 13 - Mo Avg Staff Recom.	13 - Mo Avg Staff Adjusted Balance	NON-U/U %-CIAC	NON-U/U CIAC	Composite Amort Rate MFR Sch	13 - Mo Avg AA CIAC/ MFRs Sch	13 - Mo Avg Staff Recom.	13 - Mo Avg Staff Adjusted Balance	NON-U/U %-AA/CIAC	NON-U/U AA/CIAC	Test Year Amort Per MFRs	Staff Recom.	Staff Adjusted Balance	NON-U/U TEST YEA AMORTIZ CIAC
	Plant Capacity Fees	9,513,590	(405,598)	9,107,992	0.00%	0	3.19%	2,029,065	(168,216)	1,860,849	0.00%	0	303,198	(12,926)	290,272	0
	Line/Main Extensions	0	0	0	0.00%	0	3.19%	0	0	0	0.00%	0	0	0	0	0
	Meter Installation Fees	2,812,617	(102,004)	2,710,613	0.00%	0	3.19%	596,807	(45,333)	551,474	0.00%	0	89,638	(3,251)	86,387	0
	Contributed Lines	2,449,876	(292,755)	2,157,121	73.57%	1,586,994	3.19%	442,778	(18,960)	423,818	73.57%	311,803	78,078	(9,330)	68,747	50,577
	Other - Advance Capacity Charge	1,614,000	(571,154)	1,042,846	30.00%	312,854	3.19%	172,930	(19,911)	153,019	30.00%	45,906	51,438	(18,203)	33,236	9,971
	Service Installation Fees	0	0	0	0.00%	0	3.19%	0	0	0	0.00%	0	0	0	0	0
	<b>Total</b>	<b>16,390,083</b>	<b>(1,371,511)</b>	<b>15,018,572</b>		<b>1,899,848</b>		<b>3,241,580</b>	<b>(252,420)</b>	<b>2,989,160</b>		<b>357,709</b>	<b>522,352</b>	<b>(43,710)</b>	<b>478,642</b>	<b>60,548</b>

WASTEWATER															
Classification	13 - Mo Avg CIAC per MFRs Sch	13 - Mo Avg Staff Recom.	13 - Mo Avg Staff Adjusted Balance	NON-U/U %-CIAC	NON-U/U CIAC	Composite Amort Rate MFR Sch	Year End AA CIAC/ MFRs Sch	13 - Mo Avg Staff Recom.	13 - Mo Avg Staff Adjusted Balance	NON-U/U %-AA/CIAC	NON-U/U AA/CIAC	Test Year Amort Per MFRs	Staff Recom.	Staff Adjusted Balance	NON-U/U TEST YEA AMORTIZ CIAC
Plant Capacity Fees	16,106,163	(608,171)	15,497,992	0.00%	0	3.07%	4,846,216	(260,840)	4,585,376	0.00%	0	494,733	(18,681)	476,052	0
Line/Main Extensions	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0	0	0	0
Meter Installation Fees	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0	0	0	0
Contributed Lines	2,374,667	(297,705)	2,076,962	61.59%	1,279,201	3.07%	620,061	(18,126)	601,955	61.59%	370,744	72,943	(9,145)	63,798	39,283
Other - Trust	8,124,376	(141,941)	7,982,435	100.00%	7,982,435	0.00%	0	0	0	100.00%	0	0	0	0	0
Other - Prepaid	34,440,537	(102,999)	34,337,538	100.00%	34,337,538	3.07%	11,045,078	(520,605)	10,524,473	100.00%	10,524,473	1,057,910	(3,164)	1,054,746	1,054,746
<b>Total</b>	<b>61,045,743</b>	<b>(1,150,816)</b>	<b>59,894,927</b>		<b>43,599,174</b>		<b>16,511,375</b>	<b>(799,571)</b>	<b>15,711,804</b>		<b>10,895,217</b>	<b>1,625,586</b>	<b>(30,990)</b>	<b>1,594,596</b>	<b>1,094,039</b>

1321  
73

Range: A:DIT

**CALCULATION OF USED AND USEFUL NET DEBIT DEFERRED TAXES  
13-MONTH AVERAGE  
TYE 12/31/96**

	<u>1988</u>	<u>1996</u>	<u>CHANGE</u>	<u>% OF TOTAL</u>	<u>%NON-USEI</u>
<b>WATER</b>					
CIAC-USED	6,159	13,463	7,304		
CIAC-NON-USED	1,451	1,900	449		
ADVANCES-NON-USED	<u>1,838</u>	<u>2,385</u>	<u>547</u>		
TOTAL WATER	9,448	17,748	<u>8,300</u>	36.96%	12.00%
<b>WASTEWATER</b>					
CIAC-USED	8,854	17,146	8,292		
CIAC-NON-USED	33,618	35,617	1,999		
CIAC IN TRUST - NON-USED	4,416	7,982	3,566		
ADVANCES-NON-USED	<u>362</u>	<u>660</u>	<u>298</u>		
TOTAL WATER	47,250	61,405	<u>14,155</u>	<u>63.04%</u>	41.42%
TOTAL WAW			22,455	100.00%	

<b>PREPAID POST '86, AVG</b>	<b>TOTAL</b>	<b>WATER</b>	<b>WASTEWATER</b>
13-MONTH AVG PER PCUC	11,674,629	4,315,293	7,359,336
STAFF ADJUSTMENT	<u>(378,629)</u>	<u>(218,090)</u>	<u>(160,539)</u>
ADJUSTED POST '86	11,296,000	4,097,203	7,198,797
NON-USED AND USEFUL	3,473,447	491,589	2,981,858

**13 MONTH AVERAGE 1995- GROSS DEBITS**

	<b>TOTAL</b>	<b>WATER</b>	<b>WASTEWATER</b>
PRE 87	2,388,952	0	2,388,952
POST 86	11,296,000	4,097,203	7,198,797
CIAC TAX GROSS-UP	<u>(4,256,932)</u>	<u>(2,518,588)</u>	<u>(1,738,344)</u>
TOTAL GROSS DEBITS	9,428,020	1,578,615	7,849,405
ADJUSTMENTS			
A. DISALLOWED PER ORDER	<u>(2,388,952)</u>	0	<u>(2,388,952)</u>
B. NON-USED	<u>(3,473,447)</u>	<u>(491,589)</u>	<u>(2,981,858)</u>
TOTAL ADJUSTMENTS	<u>(5,862,399)</u>	<u>(491,589)</u>	<u>(5,370,810)</u>
ADJUSTED USED DEBITS	<u>3,565,621</u>	<u>1,087,026</u>	<u>2,478,595</u>

**GROSS DEFERRED CREDITS**

	<b>TOTAL</b>	<b>WATER</b>	<b>WASTEWATER</b>
PLANT IN SERVICE	115,873,428	60,792,037	55,081,391
% TO TOTAL	100.00%	52.46%	47.54%
13-MONTH AVERAGE CR DITS	1,654,529	868,035	786,494
TOTAL NON-USED PLANT %		48.16%	56.47%
NON-USED CREDIT DITS	<u>862,238</u>	<u>418,071</u>	<u>444,168</u>
NET USED DIT CREDITS	<u>792,291</u>	<u>449,964</u>	<u>342,326</u>
NET DEBIT AND CREDIT USED	<u>2,773,331</u>	<u>637,062</u>	<u>2,136,269</u>

	<b>USED DR</b>	<b>USED CR</b>	<b>NET USED</b>
<b>WATER</b>			
PER UTILITY 13-MO. AVG	1,875,326	(694,679)	1,180,647
PER STAFF 13-MO. AVG	1,087,026	(449,964)	637,062
<b>WASTEWATER</b>			
PER UTILITY 13-MO. AVG	2,402,495	(504,354)	1,898,141
PER STAFF 13-MO. AVG	2,478,595	(342,326)	2,136,269

Range: A:EQUITY

Cost of Equity Capital – Per Current Leverage Graph  
(UPDATE EVERYTIME THE LEVERAGE GRAPH IS CHANGED)

Cost of Equity Leverage Formula  $0.0905 + (.01131/ER)$

$ER = \text{Equity Ratio} = \frac{\text{Common Equity}}{\text{Common} + \text{Preferred} + \text{LT Debt} + \text{ST Debt}}$

Equity Ratio	55.14%
Cost of Equity	11.10%
Leverage Formula	11.10%
Ceiling for ROE @ 40%	11.88%

Range: A:ITC

**Cost of Deferred Investment Tax Credits**

Option 1 = zero cost, no amortization included in above the line income tax expense.

Option 2 = Overall weighted cost of investor sources of capital and amortization included as a reduction to above the line income tax expense.

Calculation of Overall Weighted Cost of Investor Sources of Capital

	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long-term Debt	4,613,382	34.72%	7.24%	2.51%
Short-term Debt	1,347,616	10.14%	7.73%	0.78%
Preferred Stock	0	0.00%	0.00%	0.00%
Common Stock	<u>7,326,760</u>	<u>55.14%</u>	11.10%	<u>6.12%</u>
Total Investor Sources of Funds	<u>13,287,758</u>	<u>100.00%</u>		<u>9.42%</u>

PALM COAST UTILITY CORPORATION  
 ADJUSTMENTS TO OPERATING STATEMENTS  
 TEST YEAR ENDED 12/31/95 - REFUND CALCULATION

SCHEDULE NO. 3-C  
 DOCKET NO. 951056-W5

EXPLANATION	WATER	WASTEWATER
<b>OPERATING REVENUES</b>		
1 Remove requested final revenue increase	(1,479,626)	(1,575,817)
2 To include non-utility income	1,802	50,834
3 To remove year end adjustment	(93,459)	(94,662)
Total	<u>(1,571,283)</u>	<u>(1,619,645)</u>
<b>OPERATION &amp; MAINTENANCE EXPENSE</b>		
1 Adjustment per stipulation No. 2 (Audit Exception No. 4)	(6,276)	896
2 Remove unsupported affiliate charges	(15,153)	(10,259)
3 Remove non-recurring personnel services expenses	(10,204)	(6,909)
4 Remove non-recurring legal fees	(4,457)	(3,017)
5 REMOVE ALL RATE CASE EXPENSE	(37,688)	(37,688)
6 To reduce chamber dues & rental expenses per Stipulation No. 3	(828)	(36,981)
7 To remove year end adjustment for power & chemicals	(18,399)	(8,945)
Total	<u>(93,005)</u>	<u>(102,903)</u>
<b>DEPRECIATION EXPENSE - NET</b>		
1 Imputation of CIAC-MR 1-48	(10,977)	(26,093)
2 Net used and useful adjustment	(338,742)	(311,304)
Total	<u>(349,719)</u>	<u>(337,397)</u>
<b>AMORTIZATION, CIAC TAX GROSS UP</b>		
To remove year end adjustment	<u>5,469</u>	<u>1,309</u>
<b>TAXES OTHER THAN INCOME</b>		
1 Remove RAF's on revenue adjustment	(70,708)	(72,884)
2 Non-used and useful property taxes 1-108	(108,320)	(52,267)
Total	<u>(179,028)</u>	<u>(125,151)</u>
<b>INCOME TAXES</b>		
To adjust to test year income tax expense	<u>(151,225)</u>	<u>(185,935)</u>
<b>OPERATING REVENUES</b>		
Adjustment to reflect revenue requirement	\$ <u>(357,505)</u>	\$ <u>(233,119)</u>
<b>TAXES OTHER THAN INCOME TAXES</b>		
Regulatory assessment taxes on additional revenues	\$ <u>(16,088)</u>	\$ <u>(10,490)</u>
<b>INCOME TAXES</b>		
Income taxes related to revenue requirement	\$ <u>(128,475)</u>	\$ <u>(83,775)</u>



**PALM COAST UTILITY CORPORATION  
 ADJUSTMENTS TO OPERATING STATEMENTS  
 TEST YEAR ENDED 12/31/95 – REFUND CALCULATION**

**SCHEDULE NO. 3-C  
 DOCKET NO. 951056-WS  
 PAGE 2 OF 2**

EXPLANATION	WATER	WASTEWATER
(1) <u>DEPRECIATION</u> a) To correspond with non-used and useful plant	\$ 0	\$ 0
(6) <u>OPERATING REVENUES</u> a) Adjustment to reflect recommended revenue requirement	\$ <u>(357,505)</u>	\$ <u>(233,119)</u>
(7) <u>TAXES OTHER THAN INCOME TAXES</u> a) Regulatory assessment taxes on additional revenues	\$ <u>(16,088)</u>	\$ <u>(10,490)</u>
(8) <u>INCOME TAXES</u> a) Income taxes related to recommended income amount	\$ <u>(128,475)</u>	\$ <u>(83,775)</u>

Range: A:NOIS

PALM COAST UTILITY CORPORATION				SCHEDULE NO. 3-B			
STATEMENT OF WASTEWATER OPERATIONS				DOCKET NO. 951056-WS			
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION							
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,150,538	\$ 1,756,312	\$ 4,906,850	(\$ 1,619,645)	\$ 3,287,205	(\$ 233,119)	\$ 3,054,086
OPERATING EXPENSES						-7.09%	
2 OPERATION AND MAINTENANCE	\$ 2,049,154	(\$ 80,503)	\$ 1,968,651	(\$ 102,903)	\$ 1,865,748	\$	\$ 1,865,748
3 DEPRECIATION	35,244	728,836	764,080	(\$ 337,397)	426,683		426,683
4 AMORTIZATION	(\$ 57,525)	(1,309)	(\$ 58,834)	1,309	(\$ 57,525)		(\$ 57,525)
5 TAXES OTHER THAN INCOME	258,285	187,325	445,610	(125,151)	320,459	(10,490)	309,968
6 INCOME TAXES	131,947	237,542	369,489	(185,935)	183,554	(\$ 63,775)	99,779
7 TOTAL OPERATING EXPENSES	\$ 2,417,105	\$ 1,071,891	\$ 3,488,996	(\$ 750,078)	\$ 2,738,918	(\$ 94,266)	\$ 2,644,653
8 OPERATING INCOME	\$ 733,433	\$ 684,421	\$ 1,417,854	(\$ 669,567)	\$ 548,287	(\$ 138,854)	\$ 409,433
9 RATE BASE	\$ 14,057,238	\$	\$ 16,031,208	\$	\$ 5,183,232	\$	\$ 5,183,232
RATE OF RETURN	5.22%		8.84%		10.58%		7.90%

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Range: A:NOW

PALM COAST UTILITY CORPORATION				SCHEDULE NO. 3-A			
STATEMENT OF WATER OPERATIONS				DOCKET NO. 951056-W6			
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION							
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,384,699	\$ 1,586,948	\$ 6,971,647	\$(1,571,283)	\$ 5,400,364	\$(357,505)	5,042,859
OPERATING EXPENSES:						-6.62%	
2 OPERATION AND MAINTENANCE	\$ 3,026,338	\$(222,018)	\$ 2,804,320	\$(93,005)	\$ 2,711,315	\$	2,711,315
3 DEPRECIATION	1,621,374	(437,104)	1,184,270	(349,719)	834,551		834,551
4 AMORTIZATION	(82,781)	(5,469)	(88,250)	5,469	(82,781)		(82,781)
5 TAXES OTHER THAN INCOME	874,220	(180,899)	693,321	(179,028)	514,293	(16,088)	498,205
6 INCOME TAXES	(289,553)	781,183	491,630	(151,225)	340,405	(128,475)	211,930
7 TOTAL OPERATING EXPENSES	\$ 5,149,598	\$(64,307)	\$ 5,085,291	\$(767,507)	\$ 4,317,784	\$(144,563)	4,173,221
8 OPERATING INCOME	\$ 235,101	\$ 1,651,255	\$ 1,886,356	\$(803,776)	\$ 1,082,580	\$(212,942)	869,638
9 RATE BASE	\$ 23,702,639	\$	\$ 21,328,434	\$	\$ 11,009,212	\$	\$ 11,009,212
RATE OF RETURN	0.99%		8.84%		9.83%		7.90%

PALM COAST UTILITY CORPORATION ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/95		SCHEDULE NO. 1-C DOCKET NO. 951056-WS	
EXPLANATION	WATER	WASTEWATER	
<b><u>PLANT IN SERVICE</u></b>			
To reflect 13-month average test year	<u>(1,089,914)</u>	<u>(3,924,077)</u>	
<b><u>LAND</u></b>			
1 Adjust cost from affiliate for sprayfield site	0	(207,233)	
2 Adjust cost from affiliate for Rib site	0	(318,322)	
Total	<u>0</u>	<u>(525,555)</u>	
<b><u>NON-USED AND USEFUL</u></b>			
To reflect net non-used and useful adjustment	<u>(10,464,761)</u>	<u>(6,924,896)</u>	
<b><u>ACCUMULATED DEPRECIATION</u></b>			
1 To reflect 13-month average test year	<u>938,154</u>	<u>892,137</u>	
<b><u>CIAC</u></b>			
1 To reflect 13-month average test year	1,371,511	1,150,816	
2 Imputation of CIAC-MR	(344,432)	(849,939)	
Total	<u>1,027,079</u>	<u>300,877</u>	
<b><u>ACCUM. AMORT. OF CIAC</u></b>			
1 To reflect 13-month average test year	(252,420)	(799,571)	
2 Imputation of CIAC on margin reserve	5,489	13,047	
Total	<u>(246,931)</u>	<u>(786,524)</u>	
<b><u>DEFERRED INCOME TAXES</u></b>			
To reflect 13-month average test year	<u>(482,849)</u>	<u>195,866</u>	
Total			
<b><u>ADVANCES FOR CONSTRUCTION</u></b>			
To reflect 13-month average test year	<u>0</u>	<u>(75,803)</u>	

PALM COAST UTILITY CORPORATION ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/95 - REFUND CALCULATION		SCHEDULE NO. 1-B T1.5 PAGE 2 OF 2	
EXPLANATION	WATER	WASTEWATER	
(12) a) Adjust to reflect 1994 Test Year To remove			
(12)			
(13) <u>OTHER</u>			

Range: A:RBS

**PALM COAST UTILITY CORPORATION  
 SCHEDULE OF WASTEWATER RATE BASE  
 TEST YEAR ENDED 12/31/95 - REFUND CALCULATION**

**SCHEDULE NO. 1-B  
 DOCKET NO. 951056-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY YEAR-END</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR PER UTILITY</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMMISSION AD. AVERAGE TEST YEAR</b>
1 UTILITY PLANT IN SERVICE	\$ 56,249,291	\$ 2,128,199	\$ 58,377,490	\$(3,924,077)	54,453,413
2 LAND & LAND RIGHTS	1,153,532	0	1,153,532	(525,555)	627,977
3 NON-USED & USEFUL COMPONENTS	18,345,687	426,872	18,772,559	(6,924,896)	11,847,663
4 CWIP	0	0	0	0	0
5 ACCUMULATED DEPRECIATION	(18,107,234)	(986,635)	(19,093,869)	892,137	(18,201,732)
6 CIAC	(61,045,743)	0	(61,045,743)	300,877	(60,744,866)
7 AMORTIZATION OF CIAC	16,511,375	0	16,511,375	(786,524)	15,724,851
8 DEBIT DEFERRED INCOME TAXES	1,940,403	0	1,940,403	195,866	2,136,269
9	0	0	0	0	0
10 ADVANCES FOR CONSTRUCTION	(990,073)	405,534	(584,539)	(75,803)	(660,342)
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 14,057,238</b>	<b>\$ 1,973,970</b>	<b>\$ 16,031,208</b>	<b>\$(10,847,976)</b>	<b>5,183,232</b>

Range: A:RBW

PALM COAST UTILITY CORPORATION			SCHEDULE NO. 1-A			
SCHEDULE OF WATER RATE BASE			DOCKET NO. 951056-WS			
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION						
COMPONENT	TEST YEAR PER UTILITY YEAR-END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION AD. AVERAGE TEST YEAR	
1 UTILITY PLANT IN SERVICE	\$ 63,505,519	\$(2,128,199)	\$ 61,377,320	\$(1,089,914)	60,287,406	
2 LAND & LAND RIGHTS	504,632	0	504,632	0	504,632	
3 NON-USED & USEFUL COMPONENTS	(8,602,553)	0	(8,602,553)	(10,464,761)	(19,067,314)	
4 CWIP	3,992,210	(3,992,210)	0	0	0	
5 ACCUMULATED DEPRECIATION	(20,996,438)	1,074,065	(19,922,373)	938,154	(18,984,219)	
6 CIAC	(16,390,083)	0	(16,390,083)	1,027,079	(15,363,004)	
7 AMORTZATION OF CIAC	3,241,580	0	3,241,580	(246,931)	2,994,649	
8 NET DEBIT DEFERRED TAXES (USED)	1,119,911	0	1,119,911	(482,849)	637,062	
9	0	0	0	0	0	
10 ADVANCES FOR CONSTRUCTION	(2,672,139)	2,672,139	0	0	0	
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 23,702,639</b>	<b>\$(2,374,205)</b>	<b>\$ 21,328,434</b>	<b>\$(10,319,222)</b>	<b>11,009,212</b>	

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PALM COAST UTILITY CORPORATION		DOCKET NO. 951056-WS			
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION					
REVENUE REQUIREMENT CALCULATION					
TAX CALCULATIONS	TEST YEAR		REVENUE REQUIRED		
	WATER	SEWER	WATER	SEWER	
TEST YEAR REVENUES	\$ 5,400,364	\$ 3,287,205	\$ 5,042,859	\$ 3,054,086	
TOTAL O&M EXPENSE	2,711,315	1,865,748	2,711,315	1,865,748	
NET DEPRECIATION EXPENSE	834,551	426,683	834,551	426,683	
AMORTIZATION	(82,781)	(57,525)	(82,781)	(57,525)	
TAXES OTHER THAN INCOME	514,293	320,459	498,205	309,968	
INTEREST EXPENSE (Rate Base X Wtd Cost of Interest + ITC Synchronization)	<u>316,639</u>	<u>149,076</u>	<u>316,639</u>	<u>149,076</u>	
TAXABLE INCOME	1,106,347	582,764	764,930	360,135	
COMPOSITE TAX RATE (State & Federal)	<u>37.630%</u>	<u>37.630%</u>	<u>37.630%</u>	<u>37.630%</u>	
GROSS PROVISION FOR INCOME TAXES	416,318	219,294	287,843	135,519	
SPECIFIC ADJUSTMENTS TO INCOME TAXES (IF REQUIRED)					
PARENT DEBT ADJUSTMENT	(75,913)	(35,740)	(75,913)	(35,740)	
ITC AMORTIZATION	0	0	0	0	
WRITE-DOWN OF TAXES	0	0	0	0	
OTHER	0	0	0	0	
TOTAL SPECIFIC ADJUSTMENTS	<u>(75,913)</u>	<u>(35,740)</u>	<u>(75,913)</u>	<u>(35,740)</u>	
ADJUSTED PROVISION FOR INCOME TAXES	\$ <u>340,405</u>	\$ <u>183,554</u>	\$ <u>211,930</u>	\$ <u>99,779</u>	
CALCULATION OF INTEREST SYNCHRONIZATION ADJUSTMENT FOR WTD COST ITCs (% of debt to total investor sources of funds (LT-D,ST-D,CE,Pfd) X wtd cost of ITCs in capital structure)					
Included in Interest Exp Calculation Above (BI15)	0.0000%				
<u>CALCULATION OF REVENUE REQUIREMENT INCREASE</u>		<u>WATER</u>	<u>SEWER</u>		
TEST YEAR REVENUES	\$ 5,400,364	\$ 3,287,205			
TOTAL O&M EXPENSE	2,711,315	1,865,748			
NET DEPRECIATION EXPENSE	834,551	426,683			
AMORTIZATION	(82,781)	(57,525)			
TAXES OTHER THAN INCOME (TEST YEAR)	514,293	320,459			
INCOME TAXES (TEST YEAR)	<u>340,405</u>	<u>183,554</u>			
NOI GENERATED	1,082,580	548,287			
RETURN ALLOWED (WRB * ORR)	<u>869,638</u>	<u>409,433</u>			
NOI DEFICIENCY	212,942	138,854			
ESCALATION FACTOR FOR INCOME TAXES & RAFS (See calculation below)	<u>1.67888</u>	<u>1.67888</u>			
REVENUE INCREASE	\$ <u>(357,505)</u>	\$ <u>(233,119)</u>			
NOTE: NEVER INCREASE REVENUE REQUIREMENT OVER THE AMOUNT REQUESTED BY THE UTILITY FOR EACH SYSTEM. @IF STATEMENTS IN (AL13) & (AL52) SHOULD PREVENT THIS FROM OCCURRING.					
35% Fed Tax Composite Rate (State & Fed) is 38.57%					
ESCALATION FACTOR CALCULATION					
Income Tax Rate (FIT and SIT)		0.37630			
Expansion factor		1.60333			
Expansion factor w/ RAF		1.678885			



Range: A:SOM

PALM COAST UTILITY CORPORATION				DOCKET NO. 951056-WS		
OPERATION AND MAINTENANCE EXPENSES - WASTEWATER						
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION						
ACCT NO.	ACCOUNT TITLE	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
701	SALARIES AND WAGES - EMPLOYEES	\$ 0	\$ 0	\$ 0	\$ 0	0
703	SALARIES AND WAGES - OFFICERS, DIRECTORS, ETC.	0	0	0	0	0
704	EMPLOYEE PENSIONS AND BENEFITS	0	0	0	0	0
710	PURCHASED SEWAGE TREATMENT	0	0	0	0	0
711	SLUDGE REMOVAL EXPENSE	0	0	0	0	0
715	PURCHASED POWER	0	0	0	0	0
716	FUEL FOR POWER PRODUCTION	0	0	0	0	0
718	CHEMICALS	0	0	0	0	0
720	MATERIALS AND SUPPLIES	0	0	0	0	0
731	CONTRACTUAL SERVICES - ENGR.	0	0	0	0	0
732	CONTRACTUAL SERVICES - ACCT.	0	0	0	0	0
733	CONTRACTUAL SERVICES - LEGAL	0	0	0	0	0
734	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0	0	0
735	CONTRACTUAL SERVICES - OTHER	0	0	0	0	0
741	RENTAL OF BUILDING/REAL PROPERTY	0	0	0	0	0
742	RENTAL OF EQUIPMENT	0	0	0	0	0
750	TRANSPORTATION EXPENSES	0	0	0	0	0
756	INSURANCE - VEHICLE	0	0	0	0	0
757	INSURANCE - GENERAL LIABILITY	0	0	0	0	0
758	INSURANCE - WORKMAN'S COMPENSATION	0	0	0	0	0
759	INSURANCE - OTHER	0	0	0	0	0
760	ADVERTISING EXPENSE	0	0	0	0	0
766	REGULATORY COMM. EXPENSES - AMORT. OF RATE CASE EXPENSE	0	0	0	0	0
767	REGULATORY COMM. EXPENSES - OTHER	0	0	0	0	0
770	BAD DEBT EXPENSE	0	0	0	0	0
775	MISCELLANEOUS EXPENSES	0	0	0	0	0
	SERVICES NET	0				
	TOTAL OPERATION AND MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	0

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PALM COAST UTILITY CORP NON-USED AND USEFUL SUMMARY	<u>Sched A-7</u>		
	AMOUNT PER UTILITY	AMOUNT PER STAFF	ADJUST PER STAFF
<b>WATER</b>			
PLANT	(13,615,786)	(29,279,207)	(15,663,421)
LAND	0	0	0
ACCUMULATED DEPRECIATION	3,896,893	8,669,753	4,772,860
CIAC	1,319,118	1,899,848	580,730
ACCUMULATED AMORT CIAC	(202,778)	(357,709)	(154,931)
ADVANCES FOR CONSTRUCTION	0	0	0
OTHER	0	0	0
<b>TOTAL NON-USED AND USEFUL</b>	<u>(8,602,553)</u>	<u>(19,067,314)</u>	<u>(10,464,761)</u>
NON-USED AND USEFUL DEPR EXP	296,334	664,949	368,615
NON-USED AND USEFUL AMORT EXP	30,675	60,548	29,873
<b>NET ADJUSTMENT-WATER</b>	<u>(265,659)</u>	<u>(604,401)</u>	<u>(338,742)</u>
<b>PROPERTY TAX EXPENSE-GROSS (Sch B-15)</b>	290000	290000	<u>0</u>
Ratio of non-used plant to total (per staff)		48.16%	
Non-used property tax	31352	139,672	<u>(108,320)</u>
<b>WASTEWATER</b>			
PLANT	(20,225,569)	(31,106,873)	(10,881,304)
LAND	0	0	0
ACCUMULATED DEPRECIATION	6,759,615	10,250,580	3,490,965
CIAC	43,537,577	43,599,174	61,597
ACCUMULATED AMORT CIAC	(11,299,063)	(10,895,217)	403,846
ADVANCES FOR CONSTRUCTION	0	0	0
OTHER	0	0	0
<b>TOTAL NON-USED AND USEFUL</b>	<u>18,772,560</u>	<u>11,847,664</u>	<u>(6,924,896)</u>
NON-USED AND USEFUL DEPR EXP	587,624	932,521	344,897
NON-USED AND USEFUL AMORT EXP	1,060,447	1,094,039	33,592
<b>NET ADJUSTMENT-WASTEWATER</b>	<u>472,823</u>	<u>161,519</u>	<u>(311,304)</u>
<b>PROPERTY TAX EXPENSE-GROSS (Sch B-15)</b>	210,000	210000	<u>0</u>
Ratio of non-used plant to total (per staff)		56.47%	
Non-used property tax	66,329	118,596	<u>(52,267)</u>

Range: A:TOTI

PALM COAST UTILITY CORPORATION				DOCKET NO. 951056-WS			
TAXES OTHER THAN INCOME							
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION							
WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	290,000	(31,352)	258,648	(108,320)	150,328		150,328
PAYROLL	147,208	(31,717)	115,491	0	115,491		115,491
REGULATORY ASSESSMENT FEES	430,425	(116,701)	313,724	(70,708)	243,016	(16,088)	226,929
OTHER	6,587	(1,128)	5,459	0	5,459		5,459
<b>TOTAL</b>	<b>874,220</b>	<b>(180,898)</b>	<b>693,322</b>	<b>(179,028)</b>	<b>514,294</b>	<b>(16,088)</b>	<b>498,206</b>
WASTEWATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	210,000	(66,329)	143,671	(52,267)	91,404		91,404
PAYROLL	45,989	31,717	77,706	0	77,706		77,706
REGULATORY ASSESSMENT FEES	0	220,808	220,808	(72,884)	147,924	(10,490)	137,434
OTHER	2,296	1,128	3,424	0	3,424		3,424
<b>TOTAL</b>	<b>258,285</b>	<b>187,324</b>	<b>445,609</b>	<b>(125,151)</b>	<b>320,458</b>	<b>(10,490)</b>	<b>309,967</b>

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Range: A:WOM

PALM COAST UTILITY CORPORATION				DOCKET NO. 951056-WS			
OPERATION AND MAINTENANCE EXPENSES - WATER							
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION							
ACCT NO.	ACCOUNT TITLE	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	
601	SALARIES AND WAGES - EMPLOYEES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
603	SALARIES AND WAGES - OFFICERS, DIRECTORS, ETC.	0	0	0	0	0	0
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0	0	0	0
610	PURCHASED WATER	0	0	0	0	0	0
615	PURCHASED POWER	0	0	0	0	0	0
616	FUEL FOR POWER PRODUCTION	0	0	0	0	0	0
618	CHEMICALS	0	0	0	0	0	0
620	MATERIALS AND SUPPLIES	0	0	0	0	0	0
631	CONTRACTUAL SERVICES - ENGR.	0	0	0	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	0	0	0	0	0	0
633	CONTRACTUAL SERVICES - LEGAL	0	0	0	0	0	0
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0	0	0	0
635	CONTRACTUAL SERVICES - OTHER	0	0	0	0	0	0
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0	0	0	0
656	INSURANCE - VEHICLE	0	0	0	0	0	0
657	INSURANCE - GENERAL LIABILITY	0	0	0	0	0	0
658	INSURANCE - WORKMAN'S COMP.	0	0	0	0	0	0
659	INSURANCE - OTHER	0	0	0	0	0	0
660	ADVERTISING EXPENSE	0	0	0	0	0	0
666	REGULATORY COMM. EXPENSES - AMORT. OF RATE CASE EXPENSE	0	0	0	0	0	0
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0	0	0	0
670	BAD DEBT EXPENSE	0	0	0	0	0	0
675	MISCELLANEOUS EXPENSES	0	0	0	0	0	0
	SERVICES NET	0					
	TOTAL OPERATION AND MAINTENANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

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Range: B:WWUU

PALM COAST UTILITY CORP

ACCT.	NO.	ACCOUNT NAME	Year End	13-Mo Avg	13-Mo Avg	Year End	STAFF	13-Mo Avg	13-Mo Avg	Year End	STAFF	13-Mo Avg	13-Mo Avg	Depr	Acc	STAFF	STAFF	STAFF	NON-UNION	UNION	UNION	UNION	UNION	UNION		
			Per MFRs	Recom.	Specific Adjustmen	Adjusted Balance	Adjusted MFRs	Adjusted Rates	Adjusted Per MFRs	TO	Specific A	Adjusted Balance	Adjusted MFRs	Adjusted Rates	Adjusted Per MFRs	Sch B-13.3	Per MFRs	Depr Exp	Recom.	Adjusted Balance	MB	without MARGIN	MB	RESERVE	Plant	Acc.
<b>INTANGIBLE PLANT</b>																										
351.1		Organization	6,130	0	6,130	3.33%	4,874	(102)	0	4,772	204	0	0	204	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
352.1		Franchises	2,684	0	2,684	3.20%	2,150	(43)	0	2,107	86	0	0	86	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
389.1		Other Plant & Misc.	121,366	0	121,366	4.16%	101,895	(2,527)	0	99,368	5,054	0	0	5,054	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>COLLECTION PLANT</b>																										
353.2		Land and Land Rights	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
354.2		Structures and Improvements	6,560	0	6,560	3.11%	2,948	(102)	0	2,846	204	0	0	204	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
360.2		Collection Sewers - Force	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
361.2		Collection Sewers - Gravity	35,493,443	(1,170,095)	34,323,348	2.46%	11,844,229	(437,656)	0	11,406,573	873,351	(28,791)	0	844,560	61.59%	63.07%	1.48%	21,139,750	7,025,308	520,164	0	0	0	0	0	0
361		Advanced Mains	13,789	0	13,789	2.52%	2,491	(174)	0	2,317	348	0	0	348	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
361		Advanced Mains	16,452	(731)	15,721	2.33%	685	(192)	0	493	384	(17)	0	367	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
362		Services	2,964,847	0	2,964,847	2.63%	1,286,818	(39,006)	0	1,247,812	78,012	0	0	78,012	65.71%	67.38%	1.67%	1,948,201	819,937	51,262	0	0	0	0	0	0
365.2		Flow Measuring Installation	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	
389.2		Other Plant & Misc.	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	
<b>SYSTEM PUMPING PLANT</b>																										
353.3		Land & Land Rights	207,043	0	207,043	NA	43	30	0	73	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
354.3		Structures & Improvements	101,995	0	101,995	3.12%	44,381	(1,591)	0	42,790	3,180	0	0	3,180	61.27%	63.35%	2.08%	62,492	26,217	1,948	0	0	0	0	0	0
370.3		Receiving Wells	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
371.3		Pumping Equipment	4,233,215	(86,495)	4,146,720	5.52%	1,939,909	(115,758)	0	1,824,151	233,472	(4,770)	0	228,702	61.27%	63.35%	2.08%	2,540,695	1,117,657	140,125	0	0	0	0	0	0
389.3		Other Plant & Misc.	0	0	0	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
<b>TREATMENT &amp; DISPOSAL PLANT</b>																										
353.4		Land & Land Rights	946,489	0	(525,555)	420,934	NA	40	0	40	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
354.4		Structures & Improvements	6,402,440	(1,034,662)	5,367,778	3.13%	1,329,271	(93,820)	0	1,235,451	200,348	(32,377)	0	167,971	52.76%	56.78%	4.00%	2,832,040	651,824	88,621	0	0	0	0	0	0
380.4		Treatment and Disposal Equip.	6,707,269	(1,493,240)	5,214,029	5.53%	1,480,907	(162,330)	0	1,318,577	370,836	(62,559)	0	288,277	43.98%	49.19%	5.21%	2,293,130	579,910	126,784	0	0	0	0	0	0
381.4		Plant Sewers	0	0	0	2.86%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
382.4		Outfall Sewer Lines	0	0	0	3.33%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0
389.4		Other Plant & Misc.	0	0	0	5.56%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	
<b>GENERAL PLANT</b>																										
353		Land & Land Rights	0	0	0	NA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354		Structures & Improvements	534,224	0	534,224	2.47%	137,789	0	0	137,789	13,213	0	0	13,213	9.02%	13.20%	4.18%	48,187	12,429	1,192	0	0	0	0	0	0
390		Office Furniture & Equipment	391,033	(40,961)	350,072	7.67%	201,390	(9,628)	0	191,762	30,011	(3,144)	0	26,867	9.02%	13.20%	4.18%	31,577	17,297	2,423	0	0	0	0	0	0
390		Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
391		Transportation Equipment	678,806	(58,397)	620,409	11.73%	497,925	(40,068)	0	457,857	79,610	(6,849)	0	72,761	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
392		Stores Equipment	6,057	19	6,076	4.08%	4,189	(104)	0	4,085	247	1	0	248	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
393		Tools, Shop & Garage	188,947	(28,973)	159,974	4.69%	70,616	(4,373)	0	66,243	8,869	(1,360)	0	7,509	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
394		Laboratory Equipment	20,739	157	20,896	6.80%	9,997	(546)	0	9,451	1,410	11	0	1,421	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395		Power Operated Equipment	253,942	(42,419)	211,523	5.51%	93,183	(2,967)	0	90,216	13,990	(2,337)	0	11,653	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
396		Communication Equipment	52,925	0	52,925	7.63%	36,599	(2,018)	0	34,581	4,037	0	0	4,037	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
397		Miscellaneous Equipment	1,527	(0)	1,527	0.00%	1,540	20,837	0	22,377	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
106		Undistributed Plant	0	0	0	10.00%	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>OTHER</b>																										
103		Future Use Plant	179,081	31,720	0	210,801	0.00%	0	0	0	0	0	0	0	100.00%	100.00%	0	210,801	0	0	0	0	0	0	0	0
107		Advanced Property	0	0	0	0.00%	0	0	0	0	0	0	0	0	100.00%	100.00%	0	0	0	0	0	0	0	0	0	0
<b>INTANGIBLE PLANT</b>																										
			130,200	0	0	130,200		108,919	(2,672)	0	106,247	5,344	0	5,344	0.00%	NA	NA	NA	0	0	0	0	0	0	0	0
<b>COLLECTION PLANT</b>																										
			38,495,091	(1,170,826)	0	37,324,265	13,137,171	(477,130)	0	12,660,041	952,299	(28,808)	0	923,491	61.86%	NA	NA	23,087,951	7,845,246	571,426	0	0	0	0	0	0
<b>SYSTEM PUMPING PLANT</b>																										
			4,542,253	(86,495)	0	4,455,758	1,984,333	(117,319)	0	1,867,014	236,852	(4,770)	0	231,882	58.42%	NA	NA	2,603,188	1,143,875	142,074	0	0	0	0	0	0
<b>TREATMENT &amp; DISPOSAL PLANT</b>																										
			14,056,198	(2,527,902)	(525,555)	11,002,741	2,810,218	(256,150)	0	2,554,068	571,184	(114,936)	0	456,248	46.58%	NA	NA	5,125,170	1,231,734	215,406	0	0	0	0	0	0
<b>GENERAL PLANT</b>																										
			2,128,200	(170,574)	0	1,957,626	1,053,228	(38,866)	0	1,014,362	151,387	(13,678)	0	137,709	4.07%	NA	NA	79,764	29,726	3,615	0	0	0	0	0	0
<b>OTHER PLANT</b>																										
			179,081	31,720	0	210,801	0	0	0	0	0	0	0	0	100.00%	0	0	210,801	0	0	0	0	0	0	0	0
<b>TOTALS - WASTEWATER</b>																										
			59,531,023	(3,924,077)	(525,555)	55,081,391	19,093,869	(892,137)	0	18,201,732	1,916,866	(162,193)	0	1,754,673	56.47%	NA	NA	*****	932,521	0	0	0	0	0	0	0

IMPUTATION OF CIAC ON MARGIN RESERVE

Treatment Plant	Collection Plant	Total
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RATIO OF NON-USED & USEFUL PLANT TO PLANT 56.47%

1 Service Availability Charge (PCC or MEF)	334	1,236
2 ERCs included in MR (Note 1)	2,229	774
3 SAC * ERCs in MR (Line 1*Line3)	<u>743,428</u>	<u>956,450</u>
Net plant included as a result of MR		
4 Treat & Disposal Plant	5,125,170	
5 Collection Plant		23,087,951
6 System Pumping Plant		2,603,188
Total Collection and Pumping		<u>25,691,139</u>
8 Amount of CIAC to impute (Lower of lines 3 or 4)	<u>743,428</u>	<u>956,450</u> <u>849,899</u>
9 Composite CIAC Amortization rate (Sch B-13 p2)	3.07%	3.07%
10 Amortization Expense (CIAC * rate)	<u>22,823</u>	<u>29,363</u> <u>26,093</u>
11 Accum Amort (50% of amortization)	<u>11,412</u>	<u>14,682</u> <u>13,047</u>

PALM COAST UTILITY CORPORATION OPERATION AND MAINTENANCE EXPENSES - WATER TEST YEAR ENDED 12/31/95 - REFUND CALCULATION			DOCKET NO. 951056-WS		
ACCT NO.	ACCOUNT TITLE	Proposed Revenue Requirement	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	
601	SALARIES AND WAGES - EMPLOYEES	\$ 716,162	\$ 0	716,162	\$
603	SALARIES AND WAGES - OFFICERS, DIRECTORS, ETC.	0	0	0	
604	EMPLOYEE PENSIONS AND BENEFITS	221,843	0	221,843	
610	PURCHASED WATER	0	0	0	
615	PURCHASED POWER	233,545	(10,786)	222,759	
616	FUEL FOR POWER PRODUCTION	5,551	0	5,551	
618	CHEMICALS	164,831	(7,613)	157,218	
620	MATERIALS AND SUPPLIES	422,462	(1,194)	421,268	
631-642	CONTRACTUAL SERVICES & RENTS	74,071	1,324	75,395	
650	TRANSPORTATION EXPENSES	45,453	0	45,453	
656-660	INSURANCE & ADVERTISING	21,211	0	21,211	
666-675	REG EXP., BAD DEBT, & MISC	24,492	(6,406)	18,086	
690	SERVICES NET	(214,917)	0	(214,917)	
	ADMINISTRATION	1,089,615	(19,457)	1,070,158	
	TOTAL OPERATION AND MAINTENANCE	\$ 2,804,319	\$ (44,132)	2,760,187	\$

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PALM COAST UTILITY CORPORATION OPERATION AND MAINTENANCE EXPENSES – WASTEWATER TEST YEAR ENDED 12/31/95 – REFUND CALCULATION			DOCKET NO. 951056 – WS		
ACCT NO.	ACCOUNT TITLE	Proposed Revenue Requirement	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	
701	SALARIES AND WAGES – EMPLOYEES	\$ 514,580	\$ 0	514,580	
703	SALARIES AND WAGES – OFFICERS, DIRECTORS, ETC.	0	0	0	
704	EMPLOYEE PENSIONS AND BENEFITS	165,423	0	165,423	
710	SLUDGE REMOVAL	113,703	0	113,703	
715	PURCHASED POWER	168,711	(7,466)	161,245	
716	FUEL FOR POWER PRODUCTION	1,000	0	1,000	
718	CHEMICALS	33,421	(1,479)	31,942	
720	MATERIALS AND SUPPLIES	200,539	0	200,539	
731–742	CONTRACTUAL SERVICES & RENTS	73,226	896	74,122	
750	TRANSPORTATION EXPENSES	66,394	0	66,394	
756–760	INSURANCE & ADVERTISING	12,784	0	12,784	
766–775	REG EXP.,BAD DEBT, & MISC	7,814	0	7,814	
690	SERVICES NET	(138,900)	0	(138,900)	
	ADMINISTRATION	749,955	(45,981)	703,974	
	TOTAL OPERATION AND MAINTENANCE	\$ 1,968,650	\$ 54,030	1,914,620	



PALM COAST UTILITY CORPORATION		DOCKET NO. 951056-WS	
SCHEDULE OF RATE CASE EXPENSE			
TEST YEAR ENDED 12/31/95 - REFUND CALCULATION			
	TOTAL REQUEST PER MFRs	TOTAL PER STAFF	ADJUSTMENT
Accounting	0	0	0
Engineering	0	0	0
Legal	0	0	0
Filing Fee	0	0	0
Notice & Mailing	0	0	0
Other (Explain)	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>

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**PALM COAST UTILITY CORPORATION  
DOCKET NO. 951593-WS  
TEST YEAR ENDED DECEMBER 31, 1995**

**SCHEDULE NO. 1-A**

SERVICE AVAILABILITY CHARGE ANALYSIS

WATER

YEAR END GROSS BOOK VALUE	\$ 63,481,952
LAND	504,632
YEAR END DEPRECIABLE ASSETS	<u>62,977,320</u>
YEAR END ACCUMULATED DEPRECIATION TO DATE	19,922,373
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	32,121,710
NET PLANT AT DESIGN CAPACITY	<u>\$ 31,360,242</u>
YEAR END TRANSMISSION & DISTRIBUTION LINES	\$ 27,239,401
MINIMUM LEVEL OF C.I.A.C.	42.91%
YEAR END C.I.A.C. TO DATE	\$ 16,390,083
YEAR END ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	3,241,580
NET C.I.A.C. TO DATE	<u>13,148,503</u>
YEAR END LEVEL OF C.I.A.C. TO DATE	30.19%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	<u>\$ 6,378,019</u>
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	4,880
COMPOSITE DEPRECIATION RATE	3.30%
COMPOSITE C.I.A.C. AMORTIZATION RATE	3.26%
NUMBER OF YEARS TO DESIGN CAPACITY	5.87

EXISTING SERVICE AVAILABILITY CHARGE PER ERC	\$ 766.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	42.69%
NET C.I.A.C. AT DESIGN CAPACITY	\$ 13,387,403
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	\$ 1,500.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	53.00%
NET C.I.A.C. AT DESIGN CAPACITY	\$ 16,621,736
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	\$ 781.64
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	42.91%
NET C.I.A.C. AT DESIGN CAPACITY	\$ 13,456,332
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	\$ 3,065.53
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	\$ 23,520,182

PALM COAST UTILITY CORPORATION  
 DOCKET NO. 951593-WS  
 TEST YEAR ENDED DECEMBER 31, 1995

SCHEDULE NO. 1-B

SERVICE AVAILABILITY CHARGE ANALYSIS

WASTEWATER

YEAR END GROSS BOOK VALUE	\$	59,005,467
LAND		627,977
DEPRECIABLE ASSETS		<u>58,377,490</u>
YEAR END ACCUMULATED DEPRECIATION TO DATE		19,093,869
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY		38,351,144
NET PLANT AT DESIGN CAPACITY	\$	<u>20,654,323</u>
YEAR END COLLECTION LINES	\$	35,523,684
MINIMUM LEVEL OF C.I.A.C.		60.20%
YEAR END C.I.A.C. TO DATE	\$	18,480,830
YEAR END ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE		5,466,297
NET C.I.A.C. TO DATE		<u>13,014,533</u>
LEVEL OF C.I.A.C. TO DATE		32.61%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	\$	<u>11,525,145</u>
FUTURE CUSTOMERS (ERC) TO BE CONNECTED		7,354
COMPOSITE DEPRECIATION RATE		3.25%
COMPOSITE C.I.A.C. AMORTIZATION RATE		3.23%
NUMBER OF YEARS TO DESIGN CAPACITY		10.15

EXISTING SERVICE AVAILABILITY CHARGE PER ERC	\$	1,466.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY		77.25%
NET C.I.A.C. AT DESIGN CAPACITY	\$	15,954,897
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	\$	1,600.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY		81.23%
NET C.I.A.C. AT DESIGN CAPACITY	\$	16,777,472
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	\$	892.56
LEVEL OF C.I.A.C. AT DESIGN CAPACITY		60.20%
NET C.I.A.C. AT DESIGN CAPACITY	\$	12,434,740
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	\$	1,390.39
LEVEL OF C.I.A.C. AT DESIGN CAPACITY		75.00%
NET C.I.A.C. AT DESIGN CAPACITY	\$	15,490,743

**PALM COAST UTILITY CORPORATION**  
**DOCKET NO. 951593-WS**  
**TEST YEAR ENDED DECEMBER 31, 1995**

**SCHEDULE NO. 3**

**CIAC ANALYSIS**

<u>Water</u>	<u>CIAC</u>	<u>Accum. Amort.</u>
Plant Capacity Fees	\$9,513,590	\$2,029,065
Meter Installation Fees	2,812,617	596,807
Contributed Lines	2,449,876	442,778
Other - Advance Capacity Charges	1,614,000	172,930
Prepaid CIAC	0	0
(\$34,440,537 X 25.75%)		
<b>Total CIAC</b>	<b><u>\$16,390,083</u></b>	<b><u>\$3,241,580</u></b>
<u>Wastewater</u>		
Plant Capacity Fees	\$16,106,163	\$4,846,216
Contributed Lines	2,374,667	620,081
Other - Trust	0	
Prepaid CIAC	0	0
(\$34,440,537 X 74.25%)		
<b>Total CIAC</b>	<b><u>\$18,480,830</u></b>	<b><u>\$5,466,297</u></b>
Water Projected CIAC	\$3,738,080	25.75%
(4,880 X \$766)		
Wastewater Projected CIAC	<u>\$10,780,964</u>	74.25%
(7,354 ERCs X \$1,466)		
	<u>\$14,519,044</u>	100.00%