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February 14, 2000

Blanca Bayo, Director  
Division of Records & Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

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00 FEB 14 PM 3:54  
RECORDS AND REPORTING

In re: Docket No. 990939-WS. Application of Indiantown Company  
for Increased Water and Wastewater Rates in Martin County

Dear Ms. Bayo:

Pursuant to a letter from Dan Hoppe, dated January 19, 2000, the PSC staff found the minimum filing requirements (MFRs) of Indiantown Company, Inc., filed on December 27, 1999, to be deficient.

In response to the specific deficiencies set out in the Dan Hoppe letter, Indiantown Company, Inc., submits herewith the following Revised Schedules: A-3, A-5, A-6, A-7, A-9, A-10, A-12, A-14, B-3, B-3(a), B-5, B-6, B-13 and B-14. Sixteen copies of each schedule are enclosed. Please note that each schedule represents additional new information and does not represent the correction of any errors. Consequently, additional rate case expense has been incurred to comply with the staff requests.

Also enclosed are three copies of the information required by Rule 25-30.436(4)(h), F.A.C., relating to costs allocated to or charged from a parent, affiliate or related party.

Finally, 16 copies of the statement required by Rule 25-30.436(4)(i), F.A.C., are enclosed. The statement relates to any land recorded on Indiantown Company, Inc.'s books since the rate base for the company was last established.

The map required by Rule 25-30.440(1)(a) and (b), F.A.C., will be filed on February 15, 2000, under separate cover.

\* WAW - 1  
Sec - 1.  
org - file

- Schedules \*
- AFA 1
- APP
- CAF
- CMU
- CTR
- EAG
- LEG 2
- MAS
- OPC 1
- RRR
- SEC 1
- WAW
- OTH

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01969 FEB 14 8  
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\* INFO (3 copies)  
DOCUMENT NUMBER-DATE  
01970 FEB 14 8  
FPSC-RECORDS/REPORTING

Please call me, Jeff Leslie or Bob Nixon, if the staff has any questions. We trust that the case will now be accepted as being officially filed, as soon as the requested maps are filed. I intend to file the maps on February 15, 2000.

Sincerely,

A handwritten signature in black ink, appearing to read "David B. Erwin". The signature is fluid and cursive, with a large initial "D" and "E".

David B. Erwin

DBE:jm

cc: Jeff Leslie  
Bob Nixon  
Jim Hewitt  
Tom Bono  
Don Hartsfield  
M. Abramson

Company: Indiantown Company, Inc.  
 Schedule Year Ended: June 30, 1999  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 1 of 2  
 Docket No.: 990939-WS  
 Preparer: CJN & W

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	1) New Truck (Purchased 9/99) (341.5, 391.5)	\$ 9,590	\$ 9,590
3	2) Replacement Truck (For item 3 below) (341.5, 391.5)	9,750	9,750
4	3) Retire truck (391.5)		(9,300)
5	4) DEP Required Improvements as conditions for permit renewal (380.4)		435,900
6	5 Copier (Purchased 9/99) (340.5, 390.5)	3,258	3,258
7	6) Install T-1 line (Installed 10/99) (346.5, 396.5)	2,442	2,443
8	7) Water Plant office improvements (304.5, 354.5)	12,500	12,500
9	8) Telephone system (Purchased 10/99) (346.5, 396.5)	2,650	2,650
10	9) Tie water plant office into sewer plant (361.2)		15,000
11	10) New generator (purchased 10/99) (310.2)	115,598	
12	11) Convert old generator to mobile (310.2, 355.4)	1,500	1,500
13	12) Capitalize WIP - Indian Mound Dr (Completed 6/99) (361.2)		17,224
14	13) Capitalize WIP - Berms on Pond 6 & 7 (Completed 6/99) (380.4)		17,500
15	Total plant additions	<u>\$ 157,288</u>	<u>\$ 518,015</u>
16	<u>(B) Non-used and Useful Plant in Service</u>		
17	A) DEP required improvements		\$ (161,283)
18	B) Accumulated depreciation of DEP required improvements		<u>8,960</u>
19	Total non-used and useful plant adjustment		<u>\$ (152,323)</u>
20	<u>(C) Accumulated Depreciation of Utility Plant in Service</u>		
21	1) New Truck (Purchased 9/99) (341, 391)	\$ (1,598)	\$ (1,598)
22	2) Replacement Truck (For item 3 below) (341, 391)	(1,625)	(1,625)
23	3) Retire truck (391)		9,300
24	4) DEP Required Improvements as conditions for permit renewal (380)		(24,217)
25	5 Copier (Purchased 9/99) (340, 390)	(217)	(217)
26	6) Install T-1 line (Installed 10/99) (346, 396)	(244)	(244)
27	7) Water Plant office improvements (304, 354)	(568)	(568)
28	8) Telephone system (Purchased 10/99) (346, 396)	(265)	(265)
29	9) Tie water plant office into sewer plant (361)		(500)
30	10) New generator (purchased 10/99) (310)	(5,780)	
31	11) Convert old generator to mobile (310, 355)	(75)	(75)
32	12) Capitalize WIP - Indian Mound Dr (Completed 6/99) (361)		(574)

Company: Indiantown Company, Inc.

Schedule Year Ended: June 30, 1999

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 2 of 2

Docket No.: 990939-WS

Preparer: CJN & W

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

Line No.	Description	Water	Wastewater
1	<u>(C) Accumulated Depreciation of Utility Plant in Service (Continued)</u>		
2	13) Capitalize WIP - Berms on Pond 6 & 7 (Completed 6/99) (380)		(576)
3	14) Annualized depreciation of assets acquired in test year (Various)	(3,698)	(4,098)
4	15) Depreciation taken on assets acquired in test year (Various)	<u>1,978</u>	<u>3,678</u>
5	Total accumulated depreciation on plant additions	<u>\$ (12,092)</u>	<u>\$ (21,579)</u>
6	<u>(D) Working Capital</u>		
7	Total adjustments to O & M Expense	\$ (106,319)	\$ 10,879
8	Factor	<u>8</u>	<u>8</u>
9	Total adjustment	<u>\$ (13,290)</u>	<u>\$ 1,360</u>

Schedule of Water Plant in Service By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-5  
Page 1 of 1  
Preparer: C/JN & W

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Non-Used & Useful %	(8) Non-Used & Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements	\$ 52,051	\$ 52,051	\$ 52,051		\$ 52,051		
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs	178,335	178,335	178,335		178,335		
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment	28,264	28,264	28,264	117,098	145,362		
14	311.2 Pumping Equipment	36,561	38,742	37,652		37,652		
15	339.2 Other Plant & Misc. Equipment							
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements	41,744	41,744	41,744		41,744		
19	320.3 Water Treatment Equipment	24,178	30,087	27,133		27,133		
20	339.3 Other Plant & Misc. Equipment							
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes	5,673	5,673	5,673		5,673		
25	331.4 Transm. & Distribution Mains	694,213	698,474	696,344		696,344		
26	333.4 Services	18,593	18,593	18,593		18,593		
27	334.4 Meters & Meter Installations	88,515	89,646	89,081		89,081		
28	335.4 Hydrants	10,500	10,500	10,500		10,500		
29	339.4 Other Plant & Misc. Equipment							
30	GENERAL PLANT							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements				12,500	12,500		
33	340.5 Office Furniture & Equipment	0	41,927	20,964	3,258	24,222		
34	341.5 Transportation Equipment	59,088	61,588	60,338	19,340	79,678		
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment	18,423	20,435	19,429		19,429		
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment				5,092	5,092		
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant	706,235	706,235	706,235		706,235		
42	TOTAL	\$ 1,962,373	\$ 2,022,294	\$ 1,992,336	\$ 157,288	\$ 2,149,624		\$ -

43 Note: All plant is 100% used and useful. See Section F.

Schedule of Wastewater Plant In Service By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6  
Page 1 of 2  
Preparer: C.J.N & W

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
6	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force	\$ 20,595	\$ 27,899	\$ 24,247		\$ 24,247		
9	361.2 Collection Sewers - Gravity	706,255	706,515	706,385	32,224	738,609		
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers	9,486	9,486	9,486		9,486		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment	167,553	167,553	167,553		167,553		
20	389.3 Other Plant & Misc. Equipment							
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements	46,363	110,420	78,392		78,392	37.00%	29,005
24	355.4 Power Generation Equipment				1,500	1,500		
25	380.4 Treatment & Disposal Equipment(1)	1,146,542	1,173,794	1,160,168	453,400	1,613,568	37.00%	590,545
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines							
28	389.4 Other Plant & Misc. Equipment							
29	GENERAL PLANT							
30	353.5 Land & Land Rights							
31	354.5 Structures & Improvements	2,716	2,716	2,716	12,500	15,216		
32	390.5 Office Furniture & Equipment		41,927	20,964	3,258	24,222		
33	391.5 Transportation Equipment	12,333	14,333	13,333	10,040	23,373		
34	392.5 Stores Equipment							
35	393.5 Tools, Shop & Garage Equipment	2,514	2,514	2,514		2,514		
36	394.5 Laboratory Equipment	951	951	951		951		
37	395.5 Power Operated Equipment							
38	396.5 Communication Equipment				5,093	5,093		
39	397.5 Miscellaneous Equipment							
40	398.5 Other Tangible Plant	709,349	709,349	709,349		709,349		
41	TOTAL	\$ 2,824,657	\$ 2,967,457	\$ 2,896,058	\$ 518,015	\$ 3,414,073		\$ 619,550

Note (1): Pond 6 and 7 berms capitalized in 1999 are considered 100% used and useful and are therefore excluded from the calculation of used and useful (\$1,613,568 - \$17,500 X .37 = \$590,545)

Schedule of Wastewater Plant in Service By Primary Account - Interim Rates  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6  
Page 2 of 2  
Preparer: C/JN & W

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force	\$ 20,595	\$ 27,899	\$ 24,247		\$ 24,247		
9	361.2 Collection Sewers - Gravity	706,255	706,515	706,385		706,385		
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers	9,486	9,486	9,486		9,486		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment	167,553	167,553	167,553		167,553		
20	389.3 Other Plant & Misc. Equipment							
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements	46,363	110,420	78,392		78,392	37.00%	29,005
24	355.4 Power Generation Equipment							
25	380.4 Treatment & Disposal Equipment	1,146,542	1,173,794	1,160,168		1,160,168	37.00%	429,262
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines							
28	389.4 Other Plant & Misc. Equipment							
29	GENERAL PLANT							
30	353.5 Land & Land Rights							
31	354.5 Structures & Improvements	2,716	2,716	2,716		2,716		
32	390.5 Office Furniture & Equipment		41,927	20,964		20,964		
33	391.5 Transportation Equipment	12,333	14,333	13,333		13,333		
34	392.5 Stores Equipment							
35	393.5 Tools, Shop & Garage Equipment	2,514	2,514	2,514		2,514		
36	394.5 Laboratory Equipment	951	951	951		951		
37	395.5 Power Operated Equipment							
38	396.5 Communication Equipment							
39	397.5 Miscellaneous Equipment							
40	398.5 Other Tangible Plant	709,349	709,349	709,349		709,349		
41	TOTAL	\$ 2,824,657	\$ 2,967,457	\$ 2,896,058	\$ -	\$ 2,896,058		\$ 458,267

Company: Indiantown Company, Inc.  
 Docket No.: 990939-WS  
 Schedule Year Ended: June 30, 1999

Schedule: A-7  
 Page 1 of 2  
 Preparer: C.J.N. & W

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service	\$ 2,149,624	\$ -	\$ 2,149,624
2	Land	-	-	-
3	Accumulated Depreciation	(943,505)	-	(943,505)
4	Other (Explain)			
5	<b>Total</b>	<u>\$ 1,206,119</u>	<u>\$ -</u>	<u>\$ 1,206,119</u>
<b>WASTEWATER</b>				
6	Plant in Service	\$ 3,414,073	\$ (619,550)	\$ 2,794,523
7	Land	-	-	-
8	Accumulated Depreciation	(1,437,478)	185,966	(1,251,512)
9	Other (Explain)			
10	<b>Total</b>	<u>\$ 1,976,595</u>	<u>\$ (433,584)</u>	<u>\$ 1,543,011</u>

Supporting Schedules: A-5, A-6, A-9, A-10  
 Recap Schedules: A-1, A-2

Company: Indiantown Company, Inc.  
 Docket No.: 990939-WS  
 Schedule Year Ended: June 30, 1999

Schedule: A-7  
 Page 2 of 2  
 Preparer: CJN & W

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service	\$ 1,992,336	\$ -	\$ 1,992,336
2	Land	-	-	-
3	Accumulated Depreciation	(931,413)		(931,413)
4	Other (Explain)			
5	<b>Total</b>	<u>\$ 1,060,923</u>	<u>\$ -</u>	<u>\$ 1,060,923</u>
<b>WASTEWATER</b>				
6	Plant in Service	\$ 2,896,058	\$ (458,267)	\$ 2,437,791
7	Land	-	-	-
8	Accumulated Depreciation	(1,415,899)	177,006	(1,238,893)
9	Other (Explain)			
10	<b>Total</b>	<u>\$ 1,480,159</u>	<u>\$ (281,261)</u>	<u>\$ 1,198,898</u>

Supporting Schedules: A-5, A-6, A-9, A-10  
 Recap Schedules: A-1, A-2

Schedule of Water Accumulated Depreciation By Primary Account - Final  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9  
Page 1 of 2  
Preparer: CJN & W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements	\$ 37,219	\$ 38,797	\$ 38,008		\$ 38,008		
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs	48,925	54,870	51,898		51,898		
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment	13,076	14,490	13,783	5,855	19,638		
14	311.2 Pumping Equipment	16,730	19,312	18,021	68	18,089		
15	339.2 Other Plant & Misc. Equipment							
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements	17,899	19,164	18,532		18,532		
19	320.3 Water Treatment Equipment	8,773	10,010	9,392	131	9,523		
20	339.3 Other Plant & Misc. Equipment							
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes	2,759	2,913	2,836		2,836		
25	331.4 Transm. & Distribution Mains	61,241	77,534	69,388		69,388		
26	333.4 Services	2,859	3,324	3,092		3,092		
27	334.4 Meters & Meter Installations	36,152	40,860	38,506		38,506		
28	335.4 Hydrants	3,354	3,639	3,497		3,497		
29	339.4 Other Plant & Misc. Equipment							
30	GENERAL PLANT							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements				568	568		
33	340.5 Office Furniture & Equipment	-	6,990	3,495	1,738	5,233		
34	341.5 Transportation Equipment	32,698	40,364	36,531	3,223	39,754		
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment	15,876	16,554	16,215		16,215		
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment				509	509		
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant	599,597	616,840	608,219		608,219		
42	TOTAL	\$ 897,158	\$ 965,661	\$ 931,413	\$ 12,092	\$ 943,505		\$ -

43 Note: All plant is 100% used and useful. See Section F.

Schedule of Water Accumulated Depreciation By Primary Account - Interim  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9  
Page 2 of 2  
Preparer: C/JN & W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements	\$ 37,219	\$ 38,797	\$ 38,008		\$ 38,008		
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs	48,925	54,870	51,898		51,898		
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment	13,076	14,490	13,783		13,783		
14	311.2 Pumping Equipment	16,730	19,312	18,021		18,021		
15	339.2 Other Plant & Misc. Equipment							
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements	17,899	19,164	18,532		18,532		
19	320.3 Water Treatment Equipment	8,773	10,010	9,392		9,392		
20	339.3 Other Plant & Misc. Equipment							
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes	2,759	2,913	2,836		2,836		
25	331.4 Transm. & Distribution Mains	61,241	77,534	69,388		69,388		
26	333.4 Services	2,859	3,324	3,092		3,092		
27	334.4 Meters & Meter Installations	36,152	40,860	38,506		38,506		
28	335.4 Hydrants	3,354	3,639	3,497		3,497		
29	339.4 Other Plant & Misc. Equipment							
30	GENERAL PLANT							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment	-	6,990	3,495		3,495		
34	341.5 Transportation Equipment	32,698	40,364	36,531		36,531		
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment	15,876	16,554	16,215		16,215		
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant	599,597	616,840	608,219		608,219		
42	TOTAL	\$ 897,158	\$ 965,661	\$ 931,413	\$ -	\$ 931,413		\$ -

43 Note: All plant is 100% used and useful. See Section F.

Schedule of Wastewater Accumulated Depreciation By Primary Account - Final  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10  
Page 1 of 2  
Preparer: C/JN & W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force	1,965	2,895	2,430		2,430		
9	361.2 Collection Sewers - Gravity	218,276	233,927	226,102	1,074	227,176		
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers	4,338	4,587	4,463		4,463		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment	50,738	61,510	56,124		56,124		
20	389.3 Other Plant & Misc. Equipment							
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements	31,485	34,936	33,211		33,211	37%	12,288
24	355.4 Power Generation Equipment				75	75		
25	380.4 Treatment & Disposal Equipment(1)	412,938	477,428	445,183	25,213	470,396	37%	173,678
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines							
28	389.4 Other Plant & Misc. Equipment							
29	GENERAL PLANT							
30	353.5 Land & Land Rights							
31	354.5 Structures & Improvements	1,699	1,784	1,742	568	2,310		
32	390.5 Office Furniture & Equipment	-	6,990	3,495	217	3,712		
33	391.5 Transportation Equipment	12,101	12,666	12,384	(6,077)	6,307		
34	392.5 Stores Equipment							
35	393.5 Tools, Shop & Garage Equipment	2,288	2,319	2,304		2,304		
36	394.5 Laboratory Equipment	305	368	337		337		
37	395.5 Power Operated Equipment							
38	396.5 Communication Equipment				509	509		
39	397.5 Miscellaneous Equipment							
40	398.5 Other Tangible Plant	623,187	633,060	628,124		628,124		
41	TOTAL	\$ 1,359,320	\$ 1,472,470	\$ 1,415,899	\$ 21,579	\$ 1,437,478		\$ 185,966

Note(1): Pond 6 and 7 berms capitalized in 1999 are considered 100% used and useful and are therefore excluded from the calculation of used and useful (\$470,396 - \$996 X .37 = \$173,678)

Schedule of Wastewater Accumulated Depreciation By Primary Account - Interim  
Beginning and End of Year Average

Florida Public Service Commission

Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10  
Page 2 of 2  
Preparer: CJN & W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force	1,965	2,895	2,430		2,430		
9	361.2 Collection Sewers - Gravity	218,276	233,927	226,102		226,102		
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers	4,338	4,587	4,463		4,463		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment	50,738	61,510	56,124		56,124		
20	389.3 Other Plant & Misc. Equipment							
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements	31,485	34,936	33,211		33,211	37%	12,288
24	355.4 Power Generation Equipment							
25	380.4 Treatment & Disposal Equipment	412,938	477,428	445,183		445,183	37%	164,718
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines							
28	389.4 Other Plant & Misc. Equipment							
29	GENERAL PLANT							
30	353.5 Land & Land Rights							
31	354.5 Structures & Improvements	1,699	1,784	1,742		1,742		
32	390.5 Office Furniture & Equipment	-	6,990	3,495		3,495		
33	391.5 Transportation Equipment	12,101	12,666	12,384		12,384		
34	392.5 Stores Equipment							
35	393.5 Tools, Shop & Garage Equipment	2,288	2,319	2,304		2,304		
36	394.5 Laboratory Equipment	305	368	337		337		
37	395.5 Power Operated Equipment							
38	396.5 Communication Equipment							
39	397.5 Miscellaneous Equipment							
40	398.5 Other Tangible Plant	623,187	633,060	628,124		628,124		
41	TOTAL	\$ 1,359,320	\$ 1,472,470	\$ 1,415,899	\$ -	\$ 1,415,899		\$ 177,006

**Schedule of Contributions in Aid of Construction By Classification  
Beginning and End of Year Average - Water and Wastewater**

**Florida Public Service Commission**

**Schedule: A-12**

**Page 1 of 1**

**Preparer: CJN & W**

**Company: Indiantown Company, Inc.**

**Docket No.: 990939-WS**

**Schedule Year Ended: June 30, 1999**

**Historic [X] or Projected [ ]**

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

Line No.	(1) Description	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average
<b>WATER</b>				
1	Plant Capacity Charges	\$ 37,466	\$ 38,776	\$ 38,121
2	Tap-in Fees/System Connection Fees	278,635	278,635	278,635
3	Line/Main Extension Fees	119,928	126,240	123,084
4	Service Connection fees	770	770	770
5	Meter Installation Fees	159,811	160,311	160,061
6	Contributed Lines	318,778	318,778	318,778
7	Other (Describe)			
8	<b>Total</b>	<u>\$ 915,388</u>	<u>\$ 923,510</u>	<u>\$ 919,449</u>
<b>WASTEWATER</b>				
9	Plant Capacity Fees			-
10	Tap-in Fees/System Connection Fees	\$ 294,576	\$ 294,576	\$ 294,576
11	Line/Main Extension Fees	55,095	57,811	56,453
12	Contributed Lines	366,273	366,273	366,273
13	Other (Describe)			
14	Building/House Connection Fees to Main	<u>\$ 291,179</u>	<u>\$ 291,179</u>	<u>\$ 291,179</u>
15	<b>Total</b>	<u>\$ 1,007,123</u>	<u>\$ 1,009,839</u>	<u>\$ 1,008,481</u>

**Recap Schedules: A-1,A-2,A-11**

**Schedule of Accumulated Amortization of CIAC By Classification  
Beginning and End of Year Average - Water and Wastewater**

**Florida Public Service Commission**

**Schedule: A-14  
Page 1 of 1  
Preparer: CJN & W**

**Company: Indiantown Company, Inc.  
Docket No.: 990939-WS  
Schedule Year Ended: June 30, 1999  
Historic [X] or Projected [ ]**

**Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate**

Line No.	(1) Description	(2) Test Year 06/30/98	(3) Test Year 06/30/99	(4) Average
<b>WATER</b>				
1	Plant Capacity Charges	\$ 10,867	\$ 12,084	\$ 11,476
2	Tap-in Fees/System Connection Fees	79,341	88,228	83,785
3	Line/Main Extension Fees	35,061	38,989	37,025
4	Service Connection fees	210	233	222
5	Meter Installation Fees	45,588	50,695	48,142
6	Contributed Lines	90,784	100,953	95,869
7	Other (Describe)			
8	<b>Total</b>	<u>\$ 261,851</u>	<u>\$ 291,182</u>	<u>\$ 276,517</u>
<b>WASTEWATER</b>				
9	Plant Capacity Fees			-
10	Tap-in Fees/System Connection Fees	\$ 103,080	\$ 114,861	\$ 108,971
11	Line/Main Extension Fees	19,762	22,020	20,891
12	Contributed Lines	128,172	142,819	135,496
13	Other (Describe)			
14	Building/House Connection Fees to Main	<u>101,880</u>	<u>113,524</u>	<u>107,702</u>
15	<b>Total</b>	<u>\$ 352,894</u>	<u>\$ 393,224</u>	<u>\$ 373,060</u>

**Recap Schedules: A-1,A-2,A-11**

Company: Indiantown Company, Inc.

Schedule Year Ended: June 30, 1999

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Schedule: B-3

Page 1 of 5

Docket No.: 990939-WS

Preparer: CJN &amp; W

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

Line No.	Description	Water	Wastewater
1	(A) <u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2(a)	\$ 508,952	\$ 559,897
3	Test year revenue - actual per Schedule B-4	(486,870)	(544,099)
4	Adjustment required	<u>\$ 22,082</u>	<u>\$ 15,798</u>
5	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
6	(1) Engineering (631, 731)		
7	A) Remove engineering expense benefiting future periods	\$ (13,887)	\$ (45,055)
8	B) Remove engineering expense for abandoned projects	(14,050)	
9	C) Annual amortization of expenses benefiting future periods (5 years)	2,777	9,011
10		<u>2,777</u>	<u>9,011</u>
11	Net adjustment	<u>(25,160)</u>	<u>(36,044)</u>
12	(2) Legal (633, 733)		
13	A) Reclassify legal expenses to deferred account	(23,788)	(23,788)
14	B) Reclassify rate case expense	(1,499)	(1,499)
15	Net adjustment	<u>(25,287)</u>	<u>(25,287)</u>
16	(3) Other Expenses		
17	A) Remove miscellaneous non-utility expenses (675, 775)	(12,853)	(12,853)
18	B) Adjust management fees for prior period expense (634, 734)	(106,065)	(95,293)
19	C) Remove and defer cost of painting facilities (620)	(5,700)	
20	D) Amortize deferred cost of painting facilities (5 years) (675)	1,140	
21	Net adjustment	<u>(123,478)</u>	<u>(108,146)</u>
22	Total adjustment to O & M Expense	<u>\$ (173,925)</u>	<u>\$ (169,477)</u>
23	(C) <u>Non-used and useful depreciation</u>		
24	Non-used and useful depreciation per Page B-14		<u>\$ (25,139)</u>
25	(D) <u>Taxes Other Than Income</u>		
26	(2) Regulatory Assessment Fees (RAF's)		
27	RAF's associated with Adjustment (A) X 4.5%	<u>\$ 994</u>	<u>\$ 711</u>

Company: Indiantown Company, Inc.

Schedule: B-3

Schedule Year Ended: June 30, 1999

Page 2 of 5

Interim [ ] Final [X]

Docket No.: 990939-WS

Historic [X] or Projected [ ]

Preparer: CJN &amp; W

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

Line No.	Description	Water	Wastewater
1	(E) <u>Revenue Increase</u>		
2	Increase in revenue required by the Utility to realize a		
3	8.22 % rate of return	\$ 188,272	\$ 463,360
4	(F) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
5	(1) Salaries & Wages (601, 701)		
6	A) Add sewer plant laborer		\$ 13,520
7	B) Add plant operator	\$ 12,480	12,480
8	C) Reclassify salaries of general and administrative employees		
9	to utility per Adjustment (F)(5)(J) (below)	21,725	28,139
10	Total salaries and wages	34,205	54,139
11	(2) DEP required expenses per permit renewal conditions (1)		
12	A) Additional testing (735)		22,000
13	B) Annual meter calibration (735)		200
14	C) Clean & scarify pond (735)		5,000
15	D) Aquatic weed control (735)		1,000
16	E) Mow & maintain pond embankments and access areas (735)		2,000
17	F) Increase in purchased power due required plant additions (715)		12,000
18	G) Monitor 5 sites (735)		500
19	H) Soil testing (735)		6,260
20	I) Engineering reports to DEP (731)		24,000
21	Total DEP required annual expenses		72,960
22	(3) Y2k compliance expenditures		
23	A) Service bureau access license (675, 775)	9,909	9,909
24	B) Annual software fees (675, 775)	1,500	1,500
25	C) Annual telecommunications charges (675, 775)	4,337	4,337
26	D) Remove test year telecommunications charges (675, 775)	(2,989)	(2,989)
27	E) MIS manager allocated charges (635, 735)	8,320	8,320
28	F) Remove test year MIS manager allocated charges (635, 735)	(4,722)	(4,722)
29	G) Service bureau processing fees (635, 735)	13,200	13,200
30	H) Remove test year service bureau processing fees (635, 735)	(1,987)	(1,988)
31	Total Y2k compliance expenditures	27,568	27,567

Company: Indiantown Company, Inc.

Schedule Year Ended: June 30, 1999

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Schedule: B-3

Page 3 of 5

Docket No.: 990939-WS

Preparer: CJN &amp; W

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

Line No.	Description	Water	Wastewater
1	(F) <u>Operations &amp; Maintenance (O &amp; M) Expenses (Continued)</u>		
2	(4) Amortization of rate case expense (666, 766)		
3	Amortization per Schedule B-10	\$ 10,536	\$ 9,464
4	Less: Test year amortization	(1,590)	(1,590)
5	Net rate case amortization	<u>8,946</u>	<u>7,874</u>
6	(5) Other Expenses		
7	A) Indianwood maintenance (2) (675, 775)	11,400	11,400
8	B) Copier expenses (675, 775)	295	295
9	C) T-1 line expenses (675, 775)	2,076	2,076
10	D) Sludge hauling expenses (711)		75,000
11	E) Remove test year sludge hauling expenses (711)		(54,750)
12	F) Land lease for effluent disposal (741)		26,964
13	G) Remove test year land lease for effluent disposal (741)		(22,053)
14	H) Adjust benefits for increase in health insurance (604, 704)	3,182	3,774
15	I) Adjust management fees for increase in health insurance (634, 734)	1,390	1,544
16	J) Adjust management fees for reclassification of utility employees		
17	from management fees to direct utility (634, 734)	(28,137)	(34,957)
18	K) Adjust employee benefits for reclassification of utility		
19	employees per (F)(5)(J) (above) (604, 704)	5,037	5,037
20	L) Employee benefits for new employees per (F)(1)(A) and		
21	(F)(1)(B) (above) (604, 704)	<u>1,644</u>	<u>3,486</u>
22	Total other expenses	<u>(3,113)</u>	<u>17,816</u>
23	Total adjustments to O & M expenses	<u>\$ 67,606</u>	<u>\$ 180,356</u>
24	(G) <u>Depreciation Expense</u>		
25	(1) Depreciation on assets per Schedule A-3, B-13, B-14		
26	A) Truck addition (341, 391)	\$ 1,598	\$ 1,598
27	B) Truck addition (341, 391)	1,625	1,625
28	C) DEP required improvements (380)		24,217
29	D) Copier (340, 390)	217	217
30	F) T-1 line (346, 396)	244	244
31	G) Water plant improvements (304, 354)	568	568
32	H) Phone system (346, 396)	265	265
33	I) Water plant tie-in to sewer plant (361)		500
34	J) Generator (310)	5,780	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Indiantown Company, Inc.  
 Schedule Year Ended: June 30, 1999  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-3  
 Page 4 of 5  
 Docket No.: 990939-WS  
 Preparer: CJN & W

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

Line No.	Description	Water	Wastewater
1	(G) <u>Depreciation Expense (Continued)</u>		
2	(1) Depreciation on assets per Schedule A-3 (Continued)		
3	K) Convert old generator to mobile (380)	\$ 75	\$ 75
4	L) Capitalize WIP - Indian Mound Rd (361)		574
5	M) Capitalize WIP - Berms at Ponds 6 & 7 (380)		972
6	Total adjustment required	<u>10,372</u>	<u>30,855</u>
7	(2) Depreciation on assets acquired during the test year (Various)		
8	A) Total annual depreciation	3,698	4,098
9	B) Remove depreciation taken during test year	<u>(1,978)</u>	<u>(3,678)</u>
10	Total adjustment required	<u>1,720</u>	<u>420</u>
11	(3) Non-used and useful depreciation		
12	Non-used and useful depreciation on Adjustment 1(C) above		<u>(8,960)</u>
13	Total depreciation adjustment	<u>\$ 12,092</u>	<u>\$ 22,315</u>
14	(H) <u>Amortization</u>		
15	Annual amortization of deferred legal expenses for acquisition		
16	of Indianwood system per (B)(2)(A) (above)	<u>\$ 5,947</u>	<u>\$ 5,947</u>
17	(I) <u>Taxes Other Than Income</u>		
18	(1) Regulatory Assessment Fees (RAF's)		
19	Total revenue requested	\$ 697,224	\$ 1,023,257
20	RAF rate	<u>0.045</u>	<u>0.045</u>
21	Total RAF's	31,375	46,047
22	Adjusted test year RAF's	<u>(22,801)</u>	<u>(25,712)</u>
23	Adjustment required	<u>8,574</u>	<u>20,335</u>
24	(2) Payroll Taxes		
25	Total increase in salaries per Adjustment (F)(1) (above)	34,205	54,139
26	Payroll tax rate	<u>0.0765</u>	<u>0.0765</u>
27	Total increase in payroll taxes	<u>2,617</u>	<u>4,142</u>

Company: Indiantown Company, Inc.

Schedule Year Ended: June 30, 1999

Interim [X] Final [ ]

Historic [X] or Projected [ ]

Schedule: B-3 (a)

Page 1 of 2

Docket No.: 990939-WS

Preparer: CJN &amp; W

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

Line No.	Description	Water	Wastewater
1	(A) <u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2(a)	\$ 508,952	\$ 559,897
3	Test year revenue - actual per Schedule B-4	<u>(486,870)</u>	<u>(544,099)</u>
4	Adjustment required	<u>\$ 22,082</u>	<u>\$ 15,798</u>
5	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
6	(1) Engineering (631, 731)		
7	A) Remove engineering expense benefiting future periods	\$ (13,887)	\$ (45,055)
8	B) Remove engineering expense for abandoned projects	(14,050)	
9	C) Annual amortization of expenses benefiting future periods (5 years)	<u>2,777</u>	<u>9,011</u>
10	Net adjustment	<u>(25,160)</u>	<u>(36,044)</u>
11			
12	(2) Legal (633, 733)		
13	A) Reclassify legal expenses to deferred account	(23,788)	(23,788)
	B) Reclassify rate case expense	<u>(1,499)</u>	<u>(1,499)</u>
14	Net adjustment	<u>(25,287)</u>	<u>(25,287)</u>
15			
16	(3) Other Expenses		
17	A) Remove miscellaneous non-utility expenses (675, 775)	(12,853)	(12,853)
18	B) Adjust management fees for prior period expense (634, 734)	(106,065)	(95,293)
19	C) Remove and defer cost of painting facilities (620)	(5,700)	
	D) Amortize deferred cost of painting facilities (5 years) (675)	<u>1,140</u>	
20	Net adjustment	<u>(123,478)</u>	<u>(108,146)</u>
21	Total adjustment to O & M Expense	<u>\$ (173,925)</u>	<u>\$ (169,477)</u>
22			
23	(C) <u>Non-used and useful depreciation</u>		
	Non-used and useful depreciation per Page B-14		<u>\$ (25,139)</u>
24			
25	(D) <u>Taxes Other Than Income</u>		
26	(2) Regulatory Assessment Fees (RAF's)		
	RAF's associated with Adjustment (A) X 4.5%	<u>\$ 994</u>	<u>\$ 711</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Indiantown Company, Inc.  
 Docket No.: 990939-WS  
 Schedule Year Ended: June 30, 1999  
 Historic [X] or Projected [ ]

Schedule: B-5  
 Page 1 of 1  
 Preparer: CJN & W  
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) JULY 1998	(3) AUGUST 1998	(4) SEPTEMBER 1998	(5) OCTOBER 1998	(6) NOVEMBER 1998	(7) DECEMBER 1998	(8) JANUARY 1999	(9) FEBRUARY 1999	(10) MARCH 1999	(11) APRIL 1999	(12) MAY 1999	(13) JUNE 1999	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual	(17) Proforma Adjustments	(18) Proforma Annual
1	601 Salaries & Wages - Employees	\$ 9,832	\$ 7,777	\$ 7,181	\$ (2,140)	\$ 7,184	\$ 10,709	\$ 12,787	\$ 12,745	\$ 11,995	\$ 15,354	\$ 12,524	\$ 10,828	\$ 116,758		\$ 116,758	\$ 34,205	\$ 150,961
2	603 Salaries & Wages - Officers, Etc.																	
3	604 Employee Pensions & Benefits	1,922	2,865	2,776	1,759	4,360	10,414	1,351	3,184	3,270	7,488	3,033	4,029	46,451		46,451	9,863	56,314
4	610 Purchased Water																	
5	616 Purchased Power	3,561	2,928	3,051	3,456	3,487	3,543	3,829	3,479	4,166	4,931	3,771	3,619	43,619		43,619		43,619
6	616 Fuel for Power Purchased	33	23	22	191	21	20	32	24	16	320	966	96	1,764		1,764		1,764
7	618 Chemicals	1,144	450	954		900	900	450	494	900	900	486	900	6,478		6,478		6,478
8	620 Materials & Supplies	3,968	4,152	4,280	2,238	5,524	10,959	767	2,413	4,562	1,917	2,226	1,178	44,184	(5,700)	38,484		38,484
9	631 Contractual Services - Engr.						14,050		2,535	492	1,265	6,937	2,658	27,937	(25,160)	2,777		2,777
10	632 Contractual Services - Acct.				2,550	375		206	6,555	2,168	3,094	3,825	939	19,512		19,512		19,512
11	633 Contractual Services - Legal	3,737	1,787	1,303	2,073	5,474	1,567	692	2,973	5,259	2,785	1,449	969	30,268	(25,287)	4,981		4,981
12	634 Contractual Services - Mgmt. Fees	13,670	10,980	15,138	68,059	45,384	17,906	7,779	7,216	9,921	10,556	7,099	6,567	220,275	(106,065)	114,210	(26,747)	87,463
13	635 Contractual Services - Other	438	158	568	1,518	158	298	158	136	238	358	298	158	4,486		4,486	14,811	19,297
14	641 Rental of Building/Real Prop.	122	122	122	122	122	122	122	123	123	123	123	123	1,469		1,469		1,469
15	642 Rental of Equipment																	
16	650 Transportation Expenses	1,667	362	210	542	110	145	176	122	153	199	497	379	4,562		4,562		4,562
17	666 Insurance - Vehicle	400	400	400	400	400	(200)	221	221	221	221	221	221	3,126		3,126		3,126
18	667 Insurance - General Liability	1,000	1,000	1,000	1,000	1,000	(2,128)	397	397	397	397	397	397	5,254		5,254		5,254
19	658 Insurance - Workman's Comp.	500	500	500	500	500	(1,366)	1,274	326	326	326	326	326	4,046		4,046		4,046
20	659 Insurance - Other	100	100	100	100	100	(600)	853	853	853	853	853	853	5,018		5,018		5,018
21	660 Advertising Expense						9		640					649		649		649
22	666 Reg. Comm. Exp. - Rate Case Amort.					1,590								1,590		1,590	8,946	10,536
23	667 Reg. Comm. Exp. - Other																	
24	670 Bad Debt Expense						1,236							1,236		1,236		1,236
25	675 Miscellaneous Expenses	193	83	176	502	56	13,471	284	56	131	49	4	10	15,019	(11,713)	3,306	26,526	29,834
26	TOTAL	\$ 42,287	\$ 33,685	\$ 37,761	\$ 82,870	\$ 76,747	\$ 81,053	\$ 31,376	\$ 44,498	\$ 45,193	\$ 51,136	\$ 44,837	\$ 34,252	\$ 605,699	\$ (173,925)	\$ 431,774	\$ 67,606	\$ 499,380

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Indiantown Company, Inc.

Schedule: B-6

Docket No.: 990939-WS

Page 1 of 1

Schedule Year Ended: June 30, 1999

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: C/JN & W

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JULY 1998	(3) AUGUST 1998	(4) SEPTEMBER 1998	(5) OCTOBER 1998	(6) NOVEMBER 1998	(7) DECEMBER 1998	(8) JANUARY 1999	(9) FEBRUARY 1999	(10) MARCH 1999	(11) APRIL 1999	(12) MAY 1999	(13) JUNE 1999	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual	(17) Proforma Adjustment	(18) Proforma Annual
1	701 Salaries & Wages - Employees	\$ 10,133	\$ 7,382	\$ 7,393	\$ (1,352)	\$ 8,052	\$ 10,173	\$ 11,864	\$ 12,216	\$ 11,768	\$ 14,043	\$ 11,038	\$ 9,982	\$ 112,892		\$ 112,892	\$ 54,139	\$ 166,831
2	703 Salaries & Wages - Officers, Etc.																	
3	704 Employee Pensions & Benefits	2,692	3,015	2,868	2,854	3,308	11,609	1,717	3,451	3,867	6,178	3,646	4,851	51,456		51,456	12,297	63,753
4	710 Purchased Sewage Treatment																	
5	711 Sludge Removal Expense	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	6,250	6,250	6,250	54,750		54,750	20,250	75,000
6	715 Purchased Power	5,307	4,259	4,386	4,620	5,134	5,740	5,163	4,980	5,288	5,463	4,542	4,942	59,824		59,824	12,000	71,824
7	716 Fuel for Power Purchased				150				8		1,461			1,619		1,619		1,619
8	718 Chemicals	900	545	720		540	720	270	990	450	540	270	450	6,395		6,395		6,395
9	720 Materials & Supplies	2,104	1,861	2,733	3,981	3,247	4,013	(7,210)	4,391	3,715	1,994	2,289	3,127	26,245		26,245		26,245
10	731 Contractual Services - Engr.		6,014	1,889		1,004	1,713		16,520	492	3,968	11,482	1,975	45,055	(36,044)	9,011	24,000	33,011
11	732 Contractual Services - Acct.				2,550	375		206		2,168	3,094	3,626	939	12,957		12,957		12,957
12	733 Contractual Services - Legal	3,737	2,285	1,303	1,934	5,474	1,567	892	2,973	5,259	2,785	1,449	969	30,827	(25,287)	5,340		5,340
13	734 Contractual Services - Mgmt. Fees	13,825	10,598	15,319	68,214	39,341	19,861	7,379	7,678	9,662	10,714	7,254	6,477	216,322	(95,293)	121,029	(33,413)	87,616
14	735 Contractual Services - Other	1,351	10,664	1,270	2,118	883	1,888	1,865	2,438	1,920	3,850	1,065	13,583	42,895		42,895	51,770	94,465
15	741 Rental of Building/Real Prop.	1,818	1,818	1,818	1,818	1,818	1,818	1,834	1,835	1,835	2,370	2,370	2,370	23,522		23,522	4,911	28,433
16	742 Rental of Equipment																	
17	750 Transportation Expenses	1,667	157	210	540	113	145	177	122	137	232	307	379	4,186		4,186		4,186
18	756 Insurance - Vehicle	400	400	400	400	400	(200)	618	618	618	618	618	618	5,508		5,508		5,508
19	757 Insurance - General Liability	1,200	1,200	1,200	1,200	1,200	(3,475)							2,525		2,525		2,525
20	758 Insurance - Workman's Comp.	800	800	800	800	800	(4,480)	1,002	191	191	191	191	191	1,477		1,477		1,477
21	759 Insurance - Other	100	100	100	100	100	(600)	576	576	576	576	576	576	3,356		3,356		3,356
22	760 Advertising Expense						9		640					649		649		649
23	766 Reg. Comm. Exp. - Rate Case Amort.					1,590								1,590		1,590	7,874	9,464
24	767 Reg. Comm. Exp. - Other																	
25	770 Bad Debt Expense						1,094							1,094		1,094		1,094
26	775 Miscellaneous Expenses	193	83	56	502	58	17,415	284	58	131	49	4	10	18,843	(12,853)	5,990	26,526	32,518
27	TOTAL	\$ 50,227	\$ 55,181	\$ 46,265	\$ 94,229	\$ 77,437	\$ 73,010	\$ 30,637	\$ 63,685	\$ 51,877	\$ 66,174	\$ 56,976	\$ 57,689	\$ 723,367	\$ (169,477)	\$ 553,910	\$ 180,356	\$ 734,266

Company: Indiantown Company, Inc.  
 Docket No.: 990939-WS  
 Test Year Ended: June 30, 1999  
 Historic [X] or Projected [ ]

Schedule: B-13  
 Page 1 of 1  
 Preparer: CJN & W  
 Recap Schedules: B-1

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

No.	(1) Line Account No. and Name	(2) Test Year 06/30/99	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	1,577		1,577		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	5,945		5,945		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment	1,413	5,855	7,268		
14	311.2 Pumping Equipment	2,583	68	2,651		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	1,265		1,265		
19	320.3 Water Treatment Equipment	1,237	131	1,368		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	153		153		
25	331.4 Transm. & Distribution Mains	16,293		16,293		
26	333.4 Services	465		465		
27	334.4 Meters & Meter Installations	4,708		4,708		
28	335.4 Hydrants	284		284		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements		568	568		
33	340.5 Office Furniture & Equipment	6,990	1,738	8,728		
34	341.5 Transportation Equipment	7,666	3,223	10,889		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	678		678		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment		509	509		
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	17,243		17,243		-
42	TOTAL	68,500	12,092	80,592		-
43	LESS: AMORTIZATION OF CIAC	(29,330)	-	(29,330)		-
44	NET DEPRECIATION EXPENSE - WATER	\$ 39,170	\$ 12,092	\$ 51,262		\$ -

45 Note: All plant is 100% used and useful

Company: Indiantown Company, Inc.  
 Docket No.: 990939-WS  
 Test Year Ended: June 30, 1999  
 Historic [X] or Projected [ ]

Schedule: B-14  
 Page 1 of 2  
 Preparer: CJN & W  
 Recap Schedules: B-2

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

No.	(1) Line Account No. and Name	(2) Test Year 06/30/99	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	930		930		
9	361.2 Collection Sewers - Gravity	15,651	1,074	16,725		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	250		250		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	10,772		10,772		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	3,451		3,451	37.00%	1,277
24	355.4 Power Generation Equipment		75	75		
25	380.4 Treatment & Disposal Equipment(1)	64,491	25,609	90,100	37.00%	32,822
26	381.4 Plant Sewers					
27	382.4 Outfall Sewer Lines					
28	389.4 Other Plant & Misc. Equipment					
29	GENERAL PLANT					
30	353.5 Land & Land Rights					
31	354.5 Structures & Improvements	85	568	653		
32	390.5 Office Furniture & Equipment	6,990	217	7,207		
33	391.5 Transportation Equipment	566	3,223	3,789		
34	392.5 Stores Equipment					
35	393.5 Tools, Shop & Garage Equipment	31		31		
36	394.5 Laboratory Equipment	63		63		
37	395.5 Power Operated Equipment					
38	396.5 Communication Equipment	9,873	509	10,382		
39	397.5 Miscellaneous Equipment					
40	398.5 Other Tangible Plant	-	-	-		-
41	TOTAL	113,153	31,275	144,428		34,099
42	LESS: AMORTIZATION OF CIAC	(40,330)		(40,330)		-
43	NET DEPRECIATION EXPENSE - SEWER	\$ 72,823	\$ 31,275	\$ 104,098		\$ 34,099

Note(1): Pond 6 and 7 berms capitalized in 1999 are considered 100% used and useful and are therefore excluded from the calculation of used and useful (\$90,100 - \$1,392 X .37 = \$32,822)

Company: Indiantown Company, Inc.

Schedule: B-14

Docket No.: 990939-WS

Page 2 of 2

Test Year Ended: June 30, 1999

Preparer: C.J.N. &amp; W.

Historic [X] or Projected [ ]

Recap Schedules: B-2

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

No.	(1) Line Account No. and Name	(2) Test Year 06/30/99	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	930		930		
9	361.2 Collection Sewers - Gravity	15,651		15,651		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	250		250		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	10,772		10,772		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	3,451		3,451	37.00%	1,277
24	355.4 Power Generation Equipment					
25	380.4 Treatment & Disposal Equipment	64,491		64,491	37.00%	23,862
26	381.4 Plant Sewers					
27	382.4 Outfall Sewer Lines					
28	389.4 Other Plant & Misc. Equipment					
29	GENERAL PLANT					
30	353.5 Land & Land Rights					
31	354.5 Structures & Improvements	85		85		
32	390.5 Office Furniture & Equipment	6,990		6,990		
33	391.5 Transportation Equipment	566		566		
34	392.5 Stores Equipment					
35	393.5 Tools, Shop & Garage Equipment	31		31		
36	394.5 Laboratory Equipment	63		63		
37	395.5 Power Operated Equipment					
38	396.5 Communication Equipment	9,873		9,873		
39	397.5 Miscellaneous Equipment					
40	398.5 Other Tangible Plant	-	-	-		-
41	TOTAL	113,153	-	113,153		25,139
42	LESS: AMORTIZATION OF CIAC	(40,330)		(40,330)		-
43	NET DEPRECIATION EXPENSE - SEWER	\$ 72,823	\$ -	\$ 72,823		\$ 25,139

Indiantown Company, Inc.  
Statement Requested Under Rule 25-30.436(4)(I)  
Test Year Ended June 30, 1999

The Company has not recorded any land on its books and records, since rate base was last established for the test year ended December 31, 1994.