

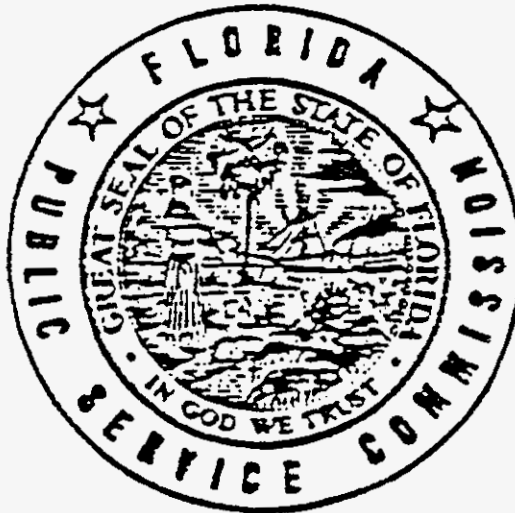
CLASS "C" ORIGINAL
WATER AND/OR SEWER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

PARK WATER COMPANY

Exact Legal Name of Utility



FOR THE

TEST YEAR ENDED 12-31, 1999

FORM PSC/WAS 18 (6/90)

DOCUMENT NUMBER-DATE

03603 MAR 22 8 991627

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION
CLASS C WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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INSTRUCTIONS FOR COMPLETING THE MINIMUM FILING REQUIREMENTS FORMS

1. For all schedules which call for a simple average, provide the balance for the end of the year prior to the test year and the end of the test year. The simple average is thus the average between these two balances.
2. It should be noted that the working capital method to be used is the formula method (1/8 of O & M Expenses) without an allowance for deferred debits. If a utility submits a working capital allowance based on the balance sheet method, the cost incurred for this calculation will not be considered in rate case expense. When using the formula method, the exclusion of debits from working capital, for regulatory purposes, does not extend to deferred debits arising from the tax consequences of receiving CIAC previously exempt from income taxes by Section 118(b) of the Internal Revenue Code.
3. Be sure to include the date of the schedule at the top of each schedule where provided. This is especially important in cases where a projected test year is employed.
4. Be sure to read Rule Sections 25-30.436 to 25-30.442 for additional MFR requirements.
5. Complete all schedules as instructed. If you have specific questions regarding any schedule, please call the Division of Water and Wastewater for clarification.

Schedule of Water Rate Base

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Schedule Year Ended: *12-31-99*
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer:

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	873964		873964	A-5
2	Utility Land & Land Rights				A-5
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation	< 322,498 >		< 322,498 >	A-9
6	Less: CIAC	< 100,406 >		< 100,406 >	A-11
7	Accumulated Amortization of CIAC	1241		1241	A-12
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-14
11	Working Capital Allowance	18910		18910	A-15
12	Total Rate Base	<u>471,211</u>		<u>471,211</u>	

NA

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Schedule Year Ended: *12-31-99*
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer:

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-6
2	Utility Land & Land Rights				A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-10
6	Less: CIAC				A-11
7	Accumulated Amortization of CIAC				A-12
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-14
11	Working Capital Allowance				A-15
12	Total Rate Base	-----	-----	-----	

NA

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: *PWC*

Docket No.:

Schedule Year Ended: *12-31-99*

Interim Final

Historic or Projected

Schedule: A-3

Page of

Preparer:

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

Line	Description	Water	Sewer
------	-------------	-------	-------

NA

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

Florida Public Service Commission

Company: *PAU*
 Docket No.:
 Test Year Ended: *12-31-89*

Schedule: A-4
 Page of
 Preparer:

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u> </u> / <u> </u> / <u> </u> Balance		
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	<u> </u> / <u> </u> / <u> </u> Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	<u> </u> / <u> </u> / <u> </u> Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	<u> </u> / <u> </u> / <u> </u> Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	<u> </u> / <u> </u> / <u> </u> Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	<u> </u> / <u> </u> / <u> </u> Balance		

NA

Supporting Schedules: A-5,A-6
 Recap Schedules: A-16

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

Florida Public Service Commission

Company: *PWC*
Docket No.:
Schedule Year Ended: *12-31-99*
Historic [] or 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 of
Preparer:
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful \$	(6) Non-Used & Amount
1						
2	301 Organization					
3	302 Franchises					
4	303 Land & Land Rights					
5	304 Structures & Improvements	45920	65581	54100		
6	305 Collect. & Impound. Reservoirs					
7	306 Lake, River & Other Intakes					
8	307 Wells & Springs	4670	4670	4670		
9	309 Supply Mains					
10	310 Power Generation Equipment	1530	1530	1530		
11	311 Pumping Equipment	16283	16283	16283		
12	320 Water Treatment Equipment	7695	7695	7695		
13	330 Distr. Reservoirs & Standpipes					
14	331 Transm. & Distribution Mains	246215	677807	512011		
15	333 Services					
16	334 Meters & Meter Installations	2480	2480	2480		
17	335 Hydrants					
18	339 Other Plant & Misc. Equipment	10,199	10,199	10,199		
19	340 Office Furniture & Equipment	27,695	29,743	28,719		
20	341 Transportation Equipment	52,261	52,261	52,261		
21	343 Tools, Shop & Garage Equipment	6,016	6,016	6,016		
22	345 Power Operated Equipment					
23	348 Other Tangible Plant					
24	TOTAL	\$420,964	\$ 873,965	\$ 695,964		



- CURRENT YEAR FEDERAL - PARK WATER COMPANY INC.

SCH. A-5
ATTACHMENT

DEPRECIATION REPORT

ASSET NUMBER	DESCRIPTION OF PROPERTY	DATE ACQUIRED			COST OR OTHER BASIS	SALVAGE, ITC BASIS ADJUSTMENT, SECTION 179/BONUS	ACCUMULATED DEPRECIATION	METHOD/ IRC SEC.	LIFE OR RATE	AMOUNT OF DEPRECIATION FOR 1999
		MO	DAY	YR						
10	FILE CABINET	03	01	71	99.	10.	89.	150SL	5.00	0.
12	CHAIR	03	01	71	120.	12.	108.	150SL	5.00	0.
15	CRAFTING MACHINE	03	01	73	180.	18.	162.	150SL	5.00	0.
41	REFRGERATOR	02	19	86	205.		205.	SL	3.00	0.
42	OFFICE FURNITURE	02	19	86	1372.		1372.	SL	5.00	0.
43	DESKS & CHAIRS	02	22	86	2858.		2858.	SL	5.00	0.
44	CARPET	02	14	86	745.		745.	SL	3.00	0.
45	3-AIR CONDITIONERS	02	11	86	1979.		1979.	SL	3.00	0.
46	TELEPHONE ANSWER	02	15	86	810.		810.	SL	3.00	0.
47	SIGNS	05	07	86	335.		335.	SL	3.00	0.
51	COMPUTER	01	15	87	6471.		6471.	SL	5.00	0.
54	TYPEWRITER	06	19	87	751.		751.	SL	5.00	0.
56	COMPUTER PROGRAM	03	09	88	2335.		2335.	200DB	5.00	0.
63	DRAFTING MACHINE	12	06	90	247.		247.	SL	7.00	0.
69	OFFICE CHAIR	03	06	92	340.		340.	200DB	5.00	0.
74	AIR CONDITIONER	07	23	93	600.		521.	200DB	7.00	54.
75	OFFICE CABINETS	11	10	93	212.		183.	200DB	7.00	19.
76	COMPUTER PACK BE	01	21	94	4770.		4496.	200DB	5.00	274.
87	FAX MACHINE	09	15	96	591.		231.	SL	6.00	99.
88	COPIER	08	09	96	862.		348.	SL	6.00	144.
94	COMPUTER	06	29	98	1763.		265.	150DB	5.00	449.
102	COMPUTER	05	25	99	2048.			SL	6.00	199.
	* Other Total -				29743.	44.	24897.			1238.
31	1981 CHEVROLET I	01	11	82	8000.		8000.	SL	3.00	0.
33	1982 CHEVROLET P	03	20	82	8997.		8997.	SL	3.00	0.
65	1987 FORD PICKUP	04	22	91	3774.		3774.	200DB	5.00	0.
66	FORD TRACTOR & TR	08	14	91	10400.		10400.	200DB	5.00	0.

- CURRENT YEAR FEDERAL - PARK WATER COMPANY INC.

DEPRECIATION REPORT

ASSET NUMBER	DESCRIPTION OF PROPERTY	DATE ACQUIRED			COST OR OTHER BASIS	SALVAGE, ITC BASIS ADJUSTMENT, SECTION 179/BONUS	ACCUMULATED DEPRECIATION	METHOD/ IRC SEC.	LIFE OR RATE	AMOUNT OF DEPRECIATION FOR 1999
		MO	DAY	YR						
29	WATER MAIN & MET	03	01	81	4797.		3876.	150SL	25.00	129.
32	WATER MAINS & MET	06	01	82	6943.		6943.	SL	10.00	0.
34	WATER MAINS & MET	05	01	83	4849.		4849.	SL	10.00	0.
37	WATER MAINS & ME	06	01	84	9361.		9361.	SL	10.00	0.
59	IMPROVEMENTS SYS	03	01	89	13041.		6374.	SL	40.00	326.
60	IMPROVEMENTS SYS	09	01	89	10605.		4713.	SL	40.00	265.
61	IMPROVEMENTS SYS	06	03	90	11068.		4429.	SL	40.00	277.
64	CAPITAL IMPROVEMENT	06	03	91	18311.		6982.	150DB	40.00	349.
68	IMPROVEMENTS	06	03	92	14279.		4439.	150DB	40.00	294.
84	DISTRIBUTION SYSTEM	07	01	95	4463.		392.	SL	40.00	112.
98	WATER MAIN	01	11	98	892.		33.	150SL	40.00	32.
101	US ROUTE 27 EXTENSION	09	28	99	157870.			SL	40.00	987.
105	CHEMICAL CONTAINER EXTENSION	09	28	99	2135.			SL	40.00	13.
	* Other Total - #331				406221.	0.	175840.			5214.
48	METER	04	16	86	742.		742.	SL	5.00	0.
82	UNDERGROUND CABLE	07	01	95	1120.		98.	SL	40.00	28.
92	METERS	03	21	97	618.		32.	150DB	40.00	15.
	* Other Total - #334				2480.	0.	872.			43.
38	SCALES	11	01	83	504.		504.	SL	5.00	0.
53	GAS PUMP	04	14	87	300.		300.	SL	5.00	0.
57	GAS BLOWER	10	10	88	151.		150.	SL	7.00	0.
62	ECHO EDGER	11	14	90	344.		344.	SL	7.00	0.
71	STIHL-POWER SAW	07	21	92	400.		383.	200DB	7.00	17.
78	ENGINE HWY	09	29	94	8117.		6307.	200DB	7.00	724.
81	ALARM SYSTEM	07	01	95	383.		133.	SL	10.00	38.
	* Other Total - #339				10199.	0.	8121.			779.
9	DESK AND CHAIRS	02	06	71	50.	4.	46.	150SL	5.00	0.

- CURRENT YEAR FEDERAL - PARK WATER COMPANY INC.

DEPRECIATION REPORT

ASSET NUMBER	DESCRIPTION OF PROPERTY	DATE ACQUIRED			COST OR OTHER BASIS	SALVAGE, ITC BASIS ADJUSTMENT, SECTION 179/BONUS	ACCUMULATED DEPRECIATION	METHOD/ IRC SEC.	LIFE OR RATE	AMOUNT OF DEPRECIATION FOR 1999
		MO	DAY	YR						
49	PUMP	06	17	86	1289.		1289.	SL	3.00	0.
73	PUMP-SELF PRIME	09	28	92	1623.		1551.	200DB	7.00	72.
77	STARITE PUMP	05	09	94	428.		332.	200DB	7.00	38.
	* Other Total - #311				16283.	22.	15855.			153.
5	CHLORINATING EQUIPMENT	01	01	69	2080.	78.	2002.	150SI	5.00	0.
16	NEW WIRING FOR W	01	05	74	1567.	157.	1410.	150SI	5.00	0.
91	CHLORINATOR-ALARM SYSTEM	07	17	97	2057.		797.	150DB	5.00	378.
96	CHLORINE EQUIPMENT	08	01	98	1310.		197.	150DB	5.00	334.
97	SURGE PROTECTORS	12	05	98	681.		102.	150DB	5.00	174.
	* Other Total - #320				7695.	235.	4508.			886.
100	STORAGE TANK	06	07	99	171180.			SL	33.00	3026.
	* Other Total - #331				171180.	0.	0.			3026.
2	WATER MAINS & ME	01	01	68	69771.		62738.	150SI	40.00	781.
3	WATER MAINS & ME	01	01	68	2228.		1938.	150SI	40.00	32.
4	WATER MAINS & ME	05	01	69	4924.		4004.	150SI	40.00	89.
7	WATER MAINS & ME	03	01	70	2100.		1681.	150SI	40.00	38.
11	WATER MAINS & ME	03	01	71	3599.		2827.	150SI	40.00	63.
13	WATER MAINS & ME	03	01	71	3014.		2336.	150SI	40.00	56.
14	WATER MAINS & ME	03	01	73	6580.		4959.	150SI	40.00	114.
17	WATER MAINS & ME	03	01	74	6526.		4810.	150SI	40.00	113.
20	WATER MAINS & ME	03	01	75	3419.		2461.	150SI	40.00	59.
21	WATER MAINS & ME	06	01	76	3982.		2775.	150SI	40.00	69.
22	WATER MAINS & ME	03	01	77	6173.		4214.	150SI	40.00	108.
23	WATER MAINS & ME	03	01	78	5360.		3550.	150SI	40.00	94.
25	WATER MAINS & ME	03	01	79	8841.		7582.	150SI	25.00	244.
26	PIPE & EXTENSION	03	13	80	10019.		8349.	150SI	25.00	271.
28	WATER MAIN & MET	03	01	80	11071.		9225.	150SI	25.00	299.

- CURRENT YEAR FEDERAL - PARK WATER COMPANY INC.

DEPRECIATION REPORT

ASSET NUMBER	DESCRIPTION OF PROPERTY	DATE ACQUIRED			COST OR OTHER BASIS	SALVAGE, ITC BASIS ADJUSTMENT, SECTION 179/BONUS	ACCUMULATED DEPRECIATION	METHOD/ IRC SEC.	LIFE OR RATE	AMOUNT OF DEPRECIATION FOR 1999
		MO	DAY	YR						
89	RATE CASE COSTS	07	01	96	13420.		8388.	48M	3355.	
	* Other Total -				13420.	0.	8388.		3355.	
6	WATER TANKS	01	01	70	2669.		2515.	150SL 25.00	0.	
18	FENCE	03	13	74	1391.	139.	1252.	150SL 5.00	0.	
30	SHED	03	01	81	1317.		1317.	SL 10.00	0.	
40	OFFICE BUILDING	02	11	86	11370.		8757.	SL 19.00	598.	
50	AWNING FOR OFFICE	04	15	86	990.		990.	SL 3.00	0.	
52	GARAGE	01	22	87	3000.		1197.	SL 32.00	94.	
55	CARPORT	08	01	87	3383.		1277.	SL 32.00	106.	
58	GATE	10	10	88	350.		342.	SL 7.00	0.	
70	CARPORT	05	28	92	1754.		697.	150DB 20.00	79.	
79	PUMP HOUSE	07	01	95	3375.		294.	SL 40.00	84.	
83	PLANT IMPROVEMENTS	07	01	95	11237.		983.	SL 40.00	281.	
90	FLOOR COATING	01	24	97	3034.		581.	SL 10.00	303.	
95	ROOF	07	01	98	2050.		103.	SL 10.00	205.	
99	OFFICE ADDITION	10	01	99	19361.			SL 25.00	194.	
	* Other Total -				65281.	139.	20305.		1944.	
1	WELL & CASING	01	01	68	4163.		3699.	150SL 50.00	24.	
85	WELL SHAFT	07	30	96	507.		72.	SL 17.00	30.	
	* Other Total -				4670.	0.	3771.		54.	
36	GENERATOR & PUMP	02	02	83	1000.		1000.	SL 3.00	0.	
80	GENERATOR	07	01	95	530.		123.	SL 15.00	35.	
	* Other Total -				1530.	0.	1123.		35.	
8	PUMP HOUSE	01	01	70	2600.		2565.	150SL 30.00	35.	
19	GAS PUMP	02	07	75	223.	22.	201.	150SL 5.00	0.	
24	10,000 GALLON	05	01	78	8320.		8175.	150SL 40.00	8.	
27	INSTALL 2 10,000	02	25	80	1800.		1742.	150SL 10.00	0.	

- CURRENT YEAR FEDERAL - PARK WATER COMPANY INC.

DEPRECIATION REPORT

ASSET NUMBER	DESCRIPTION OF PROPERTY	DATE ACQUIRED			COST OR OTHER BASIS	SALVAGE, ITC BASIS ADJUSTMENT, SECTION 179/BONUS	ACCUMULATED DEPRECIATION	METHOD/ IRC SEC.	LIFE OR RATE	AMOUNT OF DEPRECIATION FOR 1999
		MO	DAY	YR						
67	1991 FORD F-150	09	19	91	11419.		11419.	200DB	5.00	0.
72	CAMPER TOP	11	10	92	900.		900.	200DB	5.00	0.
86	93 FORD TRUCK	09	10	96	8771.		3411.	SL	6.00	1462.
	* Other Total - #341				52261.	0.	46901.			1462.
35	MOWER	10	14	82	870.		870.	SL	3.00	0.
39	LAWN MOWER	09	05	85	3874.		3874.	SL	3.00	0.
93	LAWN MOWERS	08	06	97	1272.		493.	150DB	5.00	234.
	* Other Total - #343				6016.	0.	5237.			234.
103	GENESIS POINT EXTENSION CONTRIBUTED	05	28	99	73656.			SL	40.00	0.
104	CHEMICAL CONTAINER EXTENSION CONTRIBUTED #331	09	28	99	26750.			SL	40.00	0.
	* Other Total -				100406.	0.	0.			0.
	* Grand Total Other Depreciation & Amort				887385.	440.	315818.			18423.
	LESS: RATE CASE COSTS				13420					
	Schedule A-S TOTAL				873,965					

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

Florida Public Service Commission

Company: *PWC*
Docket No.:
Schedule Year Ended: *12-31-89*
Historic [] or 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 ___ of ___
Preparer:
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful \$	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises					
3	353 Land & Land Rights					
4	354 Structures & Improvements					
5	360 Collection Sewers - Force					
6	361 Collection Sewers - Gravity					
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	370 Receiving Wells					
12	380 Treatment & Disposal Equipment					
13	381 Plant Sewers					
14	382 Outfall Sewer Lines					
15	389 Other Plant & Misc. Equipment					
16	390 Office Furniture & Equipment					
17	391 Transportation Equipment					
18	393 Tools, Shop & Garage Equipment					
19	395 Power Operated Equipment					
20	398 Other Tangible Plant					
21	TOTAL	\$	\$	\$	\$	
22						

NA

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Schedule Year Ended: *12-31-99*

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

Schedule: A-7
 Page of
 Preparer:

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	-----	-----	-----
SEWER				
6	Plant in Service			
7	Land			
8	Accumulated Depreciation			
9	Other (Explain)			
10	Total	-----	-----	-----

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

NA

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

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Test Year Ended: *12-31-99*

Schedule: A-8
 Page of
 Preparer:

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u> </u> / <u> </u> / <u> </u> Balance		
2	19_ Additions		
3	19_ Retirements		
4	19_ Adjustments		
5	<u> </u> / <u> </u> / <u> </u> Balance		
6	19_ Additions		
7	19_ Retirements		
8	19_ Adjustments		
9	<u> </u> / <u> </u> / <u> </u> Balance		
10	19_ Additions		
11	19_ Retirements		
12	19_ Adjustments		
13	<u> </u> / <u> </u> / <u> </u> Balance		
14	19_ Additions		
15	19_ Retirements		
16	19_ Adjustments		
17	<u> </u> / <u> </u> / <u> </u> Balance		
18	19_ Additions		
19	19_ Retirements		
20	19_ Adjustments		
21	<u> </u> / <u> </u> / <u> </u> Balance		

NA

Supporting Schedules: A-9,A-10
 Recap Schedules: A-16

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

Florida Public Service Commission

Company: *PWC*
Docket No.:
Schedule Year Ended: *12-31-99*
Historic [] or 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 of
Preparer:
Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	301 Organization					
2	302 Franchises					
3	Total Intangible Plant					
4	304 Structures & Improvements	20305	20049	21277		
5	305 Collect. & Impound. Reservoirs					
6	306 Lake, River & Other Intakes					
7	307 Wells & Springs	3,771	3820	3798		
8	309 Supply Mains					
9	Total Source of Supply	24,076	23,869	25,075	✓	
10	310 Power Generation Equipment	1123	1158	1141		
11	311 Pumping Equipment	1585	16,008	15921		
12	Total Pumping Plant	16978	17,166	17072	✓	
13	320 Water Treatment Equipment	4508	5394	4951		
14	330 Distr. Reservoirs & Standpipes	0	3026	1513		
15	331 Transm. & Distribution Mains	175840	180854	178447		
16	333 Services					
17	334 Meters & Meter Installations	872	915	893		
18	335 Hydrants					
19	339 Other Plant & Misc. Equipment	8101	8100	8510		
20	Total Transmission & Distribution Plant	184833	193895	189363		
21	340 Office Furniture & Equipment	24848	20136	25517		
22	341 Transportation Equipment	46400	48362	47631		
23	343 Tools, Shop & Garage Equipment	5237	5471	5354		
24	345 Power Operated Equipment					
25	348 Other Tangible Plant					
26	Total General Plant	77635	79469	78502		
27	TOTAL	\$307430	\$322498	\$314963		\$

Schedule of Sewer Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: *PWC*
Docket No.:
Schedule Year Ended: *12-31-99*
Historic or 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 of
Preparer:
Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises					
3	Total Intangible Plant					
4	354 Structures & Improvements					
5	360 Collection Sewers - Force					
6	361 Collection Sewers - Gravity					
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	Total Collection Plant					
12	370 Receiving Wells					
13	380 Treatment & Disposal Equipment					
14	381 Plant Sewers					
15	382 Outfall Sewer Lines					
16	389 Other Plant & Misc. Equipment					
17	Total Treatment and Disposal Plant					
18	390 Office Furniture & Equipment					
19	391 Transportation Equipment					
20	393 Tools, Shop & Garage Equipment					
21	395 Power Operated Equipment					
22	398 Other Tangible Plant					
23	Total General Plant					
24	TOTAL	\$	\$	\$	\$	

NA

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

Florida Public Service Commission

Company: PNC
Docket No.:
Test Year Ended: 12-31-99

Schedule: A-11
Page of
Preparer:

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	1/1/99 Balance	0	
2	1999 Additions		
3	19__ Adjustments	100,406	
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	<u>12/31/99</u> Balance	100,406	

Supporting Schedules: None
Recap Schedules: A-16

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

Florida Public Service Commission

Company: PWC
Docket No.:
Test Year Ended: 12-31-99

Schedule: A-12
Page of
Preparer:

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>1/1/99</u> Balance	0	
2	19 <u>99</u> Additions	1241	
3	19 <u> </u> Adjustments		
4	<u>12/31/99</u> Balance	1241	
5	19 <u> </u> Additions		
6	19 <u> </u> Adjustments		
7	<u> / / </u> Balance		
8	19 <u> </u> Additions		
9	19 <u> </u> Adjustments		
10	<u> / / </u> Balance		
11	19 <u> </u> Additions		
12	19 <u> </u> Adjustments		
13	<u> / / </u> Balance		
14	19 <u> </u> Additions		
15	19 <u> </u> Adjustments		
16	<u> / / </u> Balance		
17	19 <u> </u> Additions		
18	19 <u> </u> Adjustments		
19	<u>12/31/99</u> Balance	1,241	

Supporting Schedules: None
Recap Schedules: A-16

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: *PWC*
Docket No.:
Test Year Ended: *12-31-99*

Schedule: A-13
Page of
Preparer:

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

*COPY OF PSC File# WS-96-0193
DATED 5-8-98 ATTACHED.*

NAME OF COMPANY PARK WATER COMPANY

Schedule A-13
ATTACHMENT

TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

REGULATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

Base Facility Charge:

Meter Size:

5/8" x 3/4"	\$ 5.64
1"	\$14.10
1 1/2"	\$28.21
2"	\$45.14

Gallage Charge Per 1,000 Gallons:

5/8" x 3/4" Meter:

0 - 6,000 Gallons	\$ 1.21
6,001 - 12,000 Gallons	\$ 1.83
12,001 - 22,000 Gallons	\$ 2.44
Over 22,000 Gallons	\$ 3.65

1" Meter:

0 - 15,000 Gallons	\$ 1.21
15,001 - 30,000 Gallons	\$ 1.83
30,001 - 55,000 Gallons	\$ 2.44
Over 55,000 Gallons	\$ 3.65

1 1/2" Meter:

0 - 30,000 Gallons	\$ 1.21
30,001 - 60,000 Gallons	\$ 1.83
60,001 - 110,000 Gallons	\$ 2.44
Over 110,000 Gallons	\$ 3.65

2" Meter:

0 - 48,000 Gallons	\$ 1.21
48,001 - 96,000 Gallons	\$ 1.83
96,001 - 176,000 Gallons	\$ 2.44
Over 176,000 Gallons	\$ 3.65

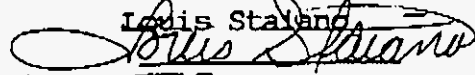
BASE FACILITY CHARGE - Base Facility Charge

MODE OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

ISSUING DATE - May 8, 1998
MODE OF FILING - Grandfather Certificate

ISSUING OFFICER

Louis Stalano



TITLE

President

Schedule A-13

ATTACHMENT

FIRST REVISED SHEET NO. 13.0
 CANCELS ORIGINAL SHEET NO. 13.0

NAME OF COMPANY PARK WATER COMPANY

WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY

- Available throughout the area served by the Company.

APPLICABILITY

- For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS

- Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD

- Monthly

RATE

<u>Gallons</u>	<u>PER THOUSAND</u>
0-6,000	\$ 1.21
7,000-12,000	1.83
13,000-22,000	2.44
Over 22,000	3.65

MINIMUM CHARGE

- \$5.64 individually metered, \$3.95 Multi-family.

TERMS OF PAYMENT

- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE

- September 16, 1997

Kevin Egan
 ISSUING OFFICER

TYPE OF FILING

- 1997 Price Index
 Rate Adjustment

Plant Operator
 TITLE

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

Florida Public Service Commission

Company: *PWC*
Docket No.:
Test Year Ended: *12-31-99*

Schedule: A-14
Page of
Preparer:

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----
2	19__ Additions	-----	-----
3	19__ Adjustments	-----	-----
4	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----
5	19__ Additions	-----	-----
6	19__ Adjustments	-----	-----
7	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----
8	19__ Additions	-----	-----
9	19__ Adjustments	-----	-----
10	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----
11	19__ Additions	-----	-----
12	19__ Adjustments	-----	-----
13	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----
14	19__ Additions	-----	-----
15	19__ Adjustments	-----	-----
16	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----
17	19__ Additions	-----	-----
18	19__ Adjustments	-----	-----
19	<u> </u> / <u> </u> / <u> </u> Balance	-----	-----

MA

Supporting Schedules: None
Recap Schedules: A-1,A-2,A-16

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: PUL
Docket No.:
Test Year Ended: 12-31-99

Schedule: A-15
Page __ of __
Preparer:
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

O&M EXPENSES 151,281 \div 8 = 18,910

Comparative Balance Sheet

Florida Public Service Commission

Company: *PUL*
 Docket No.:
 Test Year Ended: *12-31-99*

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

Schedule: A-16
 Page of
 Preparer:

Line No.	ACCOUNT NAME	Test Year Ended <i>12-31-99</i>	Prior Year Ended <i>12-31-98</i>
ASSETS			
1	Utility Plant in Service	873,965	420,964
2	Construction Work in Progress		
3	Other Utility Plant Adjustments		
4	GROSS UTILITY PLANT	<u>873,965</u>	<u>420,964</u>
5	Less: Accumulated Depreciation	<u>322,448</u>	<u>307,430</u>
6	NET UTILITY PLANT	<u>551,467</u>	<u>113,534</u>
7	Cash	18,394	192,240
8	Accounts Rec'b - Customer		
9	Accum. Prov. - Uncollectible Accts (Cr.)		
10	Materials & Supplies		
11	Miscellaneous Current & Accrued Assets		
12	Other Miscellaneous Deferred Debits	<u>27,382</u>	<u>35,741</u>
13	Accum. Deferred Income Taxes		
14	TOTAL CURRENT ASSETS AND DEFERRED DEBITS	<u>457,766</u>	<u>227,981</u>
15	TOTAL ASSETS	<u>597,243</u>	<u>341,515</u>
EQUITY CAPITAL & LIABILITIES			
17	Common Stock Issued	29,500	29,500
18	Preferred Stock Issued		
19	Additional Paid in Capital		
20	Retained Earnings	108,401	72,826
21	Other Equity Capital		
22	TOTAL EQUITY CAPITAL	<u>137,901</u>	<u>102,326</u>
23	Long-Term Debt		
24	Accounts Payable		
25	Notes Payable	357,858	207,858
26	Customer Deposits	0	27,145
27	Accrued Taxes	2319	4186
28	Accrued Interest		
29	Misc. Current & Accrued Liabilities		
30	Advances for Construction		
31	Other Deferred Credits		
32	Accum. Deferred ITCs		
33	Operating Reserves		
34	Contributions in Aid of Construction	99,125	0
35	Accum. Amortization of CIAC (Dr.)		
36	Accumulated Deferred Income Taxes		
37	TOTAL LIABILITIES & OTHER CREDITS	<u>459,342</u>	<u>239,189</u>
38	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>597,243</u>	<u>341,515</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: *PWL*
 Schedule Year Ended: *12-31-99*
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: 8-1
 Page of
 Docket No.:
 Preparer:

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	<u>190,113</u>			<u>46,875</u>	<u>236,988</u>	--
2	Operation & Maintenance	<u>151,281</u>				<u>151,281</u>	8-4
3	Depreciation, net of CIAC Amort.	<u>13,827</u>				<u>13,827</u>	8-10
* 4	Amortization		<u>2,250</u>			<u>2,250</u>	
* 5	Taxes Other Than Income	<u>20,352</u>	<u>2,110</u>			<u>22,462</u>	8-12
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES	<u>185,460</u>	<u>4,630</u>			<u>189,820</u>	
8	NET OPERATING INCOME	<u>4,653</u>	<u>23</u>		<u>46,875</u>	<u>47,168</u>	
9	RATE BASE	<u>471,211</u>				<u>471,211</u>	
10	RATE OF RETURN	<u>1,009,874.5</u>				<u>1,1001</u>	

* AMORTIZATION RATE CASE - See B-7

* * FLOW-THRU TAX @ 4.9% OF GROSS RECEIPTS

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: *PWC*
 Schedule Year Ended: *12-31-99*
 Interim [] Final []
 Historic [] or Projected []

Schedule: B-2
 Page __ of __
 Docket No.:
 Preparer:

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES						--
2	Operation & Maintenance						B-5
3	Depreciation, net of CIAC Amort.						B-11
4	Amortization						
5	Taxes Other Than Income						B-12
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME						
9	RATE BASE						
10	RATE OF RETURN						

NA

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: *PWC*
Schedule Year Ended: *12-31-89*
Interim [] Final []
Historic [] or Projected []

Schedule: 8-3
Page of
Docket No.:
Preparer:

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	Description	Water	Sewer
No.			

NA

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: *FWC*
 Docket No.:
 Schedule Year Ended: *12-31-99*
 Historic or Projected

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.

Schedule: 8-4
 Page of
 Preparer:
 Recap Schedules: 8-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	601 Salaries & Wages - Employees													31220
2	603 Salaries & Wages - Officers, Etc.													47000
3	604 Employee Pensions & Benefits													
4	610 Purchased Water													
5	615 Purchased Power													7740
6	616 Fuel for Power Purchased													
7	618 Chemicals													1769
8	620 Materials & Supplies													3431
9	630 Contractual Services													713
10	640 Rents													
11	650 Transportation Expenses													3820
12	655 Insurance Expense													8787
13	665 Regulatory Commission Expense													225
14	670 Bad Debt Expense													
15	675 Miscellaneous Expenses													43426
16	TOTAL													157,281

0023

EXPENSES ON A MONTHLY BASIS ARE NOT AVAILABLE
 #675 MISC. EXPENSE SCHEDULE ATTACHED

NA

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company: *AWC*
Docket No.:
Schedule Year Ended: *12-31-89*
Historic [] or Projected []

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.

Schedule: B-5
Page of
Preparer:
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	701 Salaries & Wages - Employees													
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits													
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense													
6	715 Purchased Power													
7	716 Fuel for Power Purchased													
8	718 Chemicals													
9	720 Materials & Supplies													
10	730 Contractual Services													
11	740 Rents													
12	750 Transportation Expenses													
13	755 Insurance Expense													
14	765 Regulatory Commission Expense													
15	770 Bad Debt Expense													
16	775 Miscellaneous Expenses													
17	TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

7600

Page W-3 Continued

WATER OPERATION & MAINTENANCE EXPENSE

PARK WATER COMPANY

Water Operation Acc't # 675- Miscellaneous Expense

PROFESSIONAL FEES	6,135
ADVERTISING	162
LICENSES & DUES	902
OFFICE EXPENSES	8,670
PHONE	4,353
VEHICLES	8,054
DISTRIBUTION SYSTEM	5,079
PLANT & EQUIPMENT	8,126
LAWN & GROUNDS	<u>1,945</u>
TOTAL Form W-3 Acct #675	<u>43,426</u>

Contractual Services

Florida Public Service Commission

Company: *PWL*
 Docket No.:
 Test Year Ended: *12-31-99*

Schedule: B-6
 Page of
 Preparer:

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
<i>675</i>	<i>J. Hodakowski, CPA</i>	<i>ACCOUNTING</i>	<i>6,135</i>	<i>TAX RETURN - ANNUAL REPORT PAYROLL REPORTS - CONSULTATIONS</i>

Analysis of Rate Case Expense

Florida Public Service Commission

Company: PWC
 Docket No.:
 Test Year Ended: 12-31-99

Schedule: B-7
 Page of
 Preparer:

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description the type of services provided. Also provide the additional information for amortization and allocation method, including support behind these determinations.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
	J. HODAKOWSKI CPA	ACCOUNTANT	150	9,000	ACCOUNTING

Total

Estimate Through
 PAA
 Commission Hearing

Amortization Period 4 Years
 Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

	(A) Water	(B) Sewer	(C) Total
Prior Unamortized Rate Case Expense			
Current Rate Case Expense	9000		9000
Total Projected Rate Case Expense	9000		9000
Annual Amortization	2250		2250

Method of Allocation Between Systems:
 (Provide Calculation)

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:

Schedule: B-8
Page __ of __
Preparer:

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

NONE

Allocation of Expenses

Florida Public Service Commission

Company: *Pu*
 Docket No.:
 Schedule Year Ended: *12-31-89*
 Historic [] or Projected []

Schedule: 8-9
 Page of
 Preparer:

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

Line No.	Acct. No.	Description	(1) (2) (3) (4) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total

NA

Net Depreciation Expense - Water

Florida Public Service Commission

Company: *PAL*
 Docket No.:
 Test Year Ended:

Schedule: 8-10
 Page of
 Preparer:
 Recap Schedules: 8-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense and the related depreciation and amortization rates by primary account, or by grouping if composite rates are used.

Line No.	(1) Account No. and Name	(2) Depr. Rate	(3) Test Year Expense	(4) Utility Adjustments	(5) Adjusted Balance	(6) % Non-Used and Useful	(7) Future Use Amount
1	301 Organization						
2	302 Franchises						
3							
4	Total Intangible Plant						
5							
6	304 Structures & Improvements	4.0	1944		1944		1944
7	305 Collect. & Impound. Reservoirs						
8	306 Lake, River & Other Intakes						
9	307 Wells & Springs	5.3	54		54		54
10	309 Supply Mains						
11							
12	Total Source of Supply Plant						
13							
14	310 Power Generation Equipment	5.3	35		35		35
15	311 Pumping Equipment	8.3	153		153		153
16							
17	Total Pumping Plant						
18							
19	320 Water Treatment Equipment	5.3	886		886		886
20		3.0	3026		3026		3026
21	330 Distr. Reservoirs & Standpipes						
22	331 Transm. & Distribution Mains	2.5	5214		5214		5214
23	332 Services						
24	334 Meters & Meter Installations	5.3	43		43		43
25	335 Hydrants						
26	339 Other Plant & Misc. Equipment	20	779		779		779
27							
28	Total Transmission and Distribution Plant						
29							
30	340 Office Furniture & Equipment	16.6	1238		1238		1238
31	341 Transportation Equipment	50	1462		1462		1462
32	343 Tools, Shop & Garage Equipment	20	234		234		234
33	345 Power Operated Equipment						
34	348 Other Tangible Plant						
35							
36	Total General Plant						
37	TOTAL DEPRECIATION EXPENSE		15068		15068		15068
38	LESS: AMORTIZATION OF CIAC		1241		1241		1241
39	NET DEPRECIATION EXPENSE - WATER		13827		13827		13827

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Test Year Ended: *12-31-99*
 Historic [] or Projected []

Schedule: 8-11
 Page of
 Preparer:
 Recap Schedules: 8-2

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

Line No.	(1) Account No. and Name	(2) Depr. Rate	(3) Test Year Expense	(4) Utility Adjustments	(5) Adjusted Balance	(6) Non-Used and Useful	(7) Future Use Amount
1	351 Organization						
2	352 Franchises						
3							
4	Total Intangible Plant						
5							
6	354 Structures & Improvements						
7	360 Collection Sewers - Force						
8	361 Collection Sewers - Gravity						
9	362 Special Collecting Structures						
10	363 Services to Customers						
11	364 Flow Measuring Devices						
12	365 Flow Measuring Installations						
13							
14	Total Collection Plant						
15							
16	370 Receiving Wells						
17							
18	380 Treatment & Disposal Equipment						
19	381 Plant Sewers						
20	382 Outfall Sewer Lines						
21	389 Other Plant & Misc. Equipment						
22							
23	Total Treatment and Disposal Plant						
24							
25	390 Office Furniture & Equipment						
26	391 Transportation Equipment						
27	393 Tools, Shop & Garage Equipment						
28	395 Power Operated Equipment						
29	398 Other Tangible Plant						
30							
31	Total General Plant						
32							
33	TOTAL DEPRECIATION EXPENSE						
34							
35	LESS: AMORTIZATION OF CIAC						
36	NET DEPRECIATION EXPENSE - SEWER						

N/A

Taxes Other Than Income

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Schedule Year Ended: *12-31-99*
 Historic or Projected

Schedule: 8-12
 Page of
 Preparer:
 Recap Schedules: 8-1,8-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	<u>8198</u>	<u>6194</u>	<u>5960</u>		<u>20352</u>
	Adjustments to Test Year (Explain)					
2						
3						
4						
5						
6	Total Test Year Adjustments	<u>8198</u>	<u>6194</u>	<u>5960</u>		<u>20352</u>
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase					
9	Total Balance	<u>8198</u>	<u>6194</u>	<u>5960</u>		<u>20352</u>
SEWER						
10	Test Year Per Books					
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance					

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

1. Any utility that is not currently and never has been a C corporation may omit Section C in its entirety.
2. All utilities that are currently C corporations shall complete Schedules C-1 through C-7, C-9 and C-10.
3. All utilities that are not currently, but have been C corporations in the past, shall complete Schedules C-5 through C-7.
4. Only utilities that are C corporations and also participate in the filing of a consolidated return shall complete Schedule C-8.
5. If difficulty is experienced in completing any schedule, contact staff for clarification before the MFRs are due.
6. If production of any schedule is impractical or will impose an excessive economic burden upon the utility, a request for a waiver may be made in accordance with Rule 25-30.436(4), F.A.C.

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: *Pu*
 Docket No.:
 Test Year Ended: *12-31-99*
 Historic [] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer:

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2					
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						

NA

Supporting Schedules: C-2,C-5,C-8,C-9
 Recap Schedules: 8-1,8-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: *PAL*
 Docket No.:
 Test Year Ended: *12-31-99*
 Historic or Projected

Schedule: C-2
 Page 1 of 1
 Preparer:

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1 Net Utility Operating Income (Sch. 8-1)					
2 Add: Income Tax Expense Per Books (Sch. 8-1)					
3 Subtotal					
4 Less: Interest Charges (Sch. C-3)					
5 Taxable Income Per Books					
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)					
7 Timing Differences (From Sch. C-5)					
8 Total Schedule M Adjustments					
9 Taxable Income Before State Taxes					
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income					
12 State Income Tax (5.5% of Line 11)					
13 Emergency Excise Tax					
14 Credits					
15 Current State Income Taxes					
16 Federal Taxable Income (Line 9 - Line 15)					
17 Federal Income Tax Rate					
18 Federal Income Taxes (Line 16 x Line 17)					
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)					
20 Current Federal Inc. Taxes (Line 18 - Line 19)					
Summary:					
21 Current State Income Taxes (Line 15)					
22 Current Federal Income Taxes (Line 20)					
23 Total Current Income Tax Expense (To C-1)					

NA

Supporting Schedules: 8-1,8-2,C-3,C-4,C-5,C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Test Year Ended: *12-31-99*
 Historic [] or Projected []

Schedule: C-3
 Page 1 of 1
 Preparer:
 Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
7	Total Used For Tax Calculation					

NA

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt					
9 Short-Term Debt					
10 Preferred Stock					---
11 Common Equity					---
12 Total					
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)					
15 Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: *PWC*
Docket No.:
Test Year Ended: *12-31-99*
Historic [] or Projected []

Schedule: C-4
Page 1 of 1
Preparer:

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

NA

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Test Year Ended: *12-31-99*
 Historic [] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer:

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
Timing Differences:						
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3	Difference					
4	Other Timing Differences (Itemize):					
5	Total Timing Differences (To C-2)					
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)					
8	Timing Differences For Federal Taxes (Line 5 - Line 7)					
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)					
11	Add: State Deferred Taxes (Line 7)					
12	Total Deferred Tax Expense (To C-1)					

NA

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: *PWC*
Docket No.:
Test Year Ended:

Schedule: C-6
Page 1 of 3
Preparer:

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
<i>NA</i>										

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-16, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: *Pal*
 Docket No.:
 Test Year Ended:

Schedule: C-6
 Page 2 of 3
 Preparer:

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

Line No.	Year	Account No. _____				Account No. _____					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

NA

Supporting Schedules: None
 Gap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Test Year Ended:

Schedule: C-6
 Page 3 of 3
 Preparer:

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

		Account No. _____				Account No. _____					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

NA

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *PWC*
 Docket No.:
 Test Year Ended:

Schedule: C-7
 Page 1 of 4
 Preparer:

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

0041

Line No.	Year	3% ITC					4% ITC					
		Amount Realized		Amortization			Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
<i>NA</i>												

Supporting Schedules: None
 Recap Schedules: C-2,C-3,C-10,D-2,A-16

Investment Tax Credits - Analysis

Florida Public Service Commission

Company:
 Docket No.:
 Test Year Ended:

Schedule: C-7
 Page 2 of 4
 Preparer:

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

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

0042

NA

Supporting Schedules: None
 Recap Schedules: C-2,C-3,C-10,D-2,A-16

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:

Schedule: C-7
Page 3 of 4
Preparer:

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

NA

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:
Historic [] or Projected []

Schedule: C-7
Page 4 of 4
Preparer:

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

NA

Parent(s) Debt Information

Florida Public Service Commission

Company:
 Docket No.:
 Test Year Ended:

Schedule: C-8
 Page 1 of ___
 Preparer:

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

Line No.	Description	Parent's Name	% of Total	Cost Rate	Weighted Cost
		Amount			
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:

Schedule: C-9
Page 1 of 1
Preparer:

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

NA

Miscellaneous Tax Information

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:

Schedule: C-10
Page 1 of 1
Preparer:

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

- (1) What tax years are open with the Internal Revenue Service?
- (2) Is the treatment of customer deposits at issue with the IRS?
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
- (4) Is the treatment of unbilled revenues at issue with the IRS?

W.A.

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:
Schedule Year Ended: 12-31-99
Historic [] or Projected []
Subsidiary [] or Consolidated []

Schedule: D-1
Page __ of __
Preparer:

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	426,680	90.55	.10	90.55
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity	44531	945	.1012	.956
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	471,211	100.00%		10.01

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
Beginning and End of Year Average

Florida Public Service Commission

Company:

Schedule: D-2

Docket No.:

Page of

Test Year Ended: 12-31-99

Preparer:

Schedule Year Ended: 12-31-99

Historic [] or Projected []

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(4) Specific	(5) (Explain)	(6) Prorata *	
1	Long-Term Debt	282858			143822	426,680
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity	29500			15031	44,531
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	312,358			158853	471,211

* List corresponding adjustments to rate base below:

Description	Amount

Supporting Schedules: A-16,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company:
 Docket No:
 Test Year Ended:
 Utility [] or Parent []
 Historic [] or Projected []

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

Schedule: D-3
 Page __ of __
 Preparer:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Principal	Principal Amount Outstanding	(Discount)	or Premium	Issuing Expense	Issuing Expense	Net Proceeds	Rate	Dollar Dividend On Face Value	Effective Cost Rate
			Amount Sold (Face Value)		(Discount) on Principal Amount Sold	Associated With Col (5)				Associated With Col(4)		

Recap Schedules: A-16,D-2

0050

NA

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company:

Schedule: 0-4

Docket No:

Page of

Test Year Ended: 12-31-99

Preparer:

Utility [] or Parent []

Historic [X] or Projected []

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
	LOUIS STAIANO	0	Demand	282,858	.10
	ANTHONY STAIANO	750	DEMAND	-0-	-0-
Total		750		282,858	.10

Recap Schedules: 0-2

Cost of Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company:
Docket No:
Test Year Ended:
Utility [] or Parent []
Historic [] or Projected []

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

Schedule: D-5
Page ___ of ___
Preparer:

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

NA

Total

Supporting Schedules: D-6
Recap Schedules: A-16, D-2

0000

Cost of Variable Rate Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company:
Docket No:
Test Year Ended:
Utility [] or Parent []
Historic [] or Projected []

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

Schedule: D-6
Page __ of __
Preparer:

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

NA

Total

Supporting Schedules: None
Recap Schedules: D-2

0053

Schedule of Customer Deposits
Beginning and End of Year Average

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:
Utility [] or Parent []
Historic [] or Projected []

Schedule: D-7
Page __ of __
Preparer:

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(4)	(5)
For the	Beginning	Deposits	Deposits	Ending
Year Ended	Balance	Received	Refunded	Balance
				(2+3-4)

NA

Recap Schedules: A-16,D-2

Rate Schedule

Schedule: E-1

Company:

Page ___ of ___

Docket No.:

Preparer:

Test Year Ended:

Water [] or Sewer []

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	----- BFC	----- BFC
Residential		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallage charge/MG		
General Service		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallage charge/MG		
Other (list)		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallage charge/MG		

MA

Revenue Schedule at Present and Proposed Rates

NA

Florida Public Service Commission

Company:
 Docket No.:
 Test Year Ended:
 Water [] or Sewer []

Schedule: E-2
 Page ___ of ___
 Preparer:

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"						
M Gallons						
1" Etc.						
M Gallons Etc.						
Total Residential						
Average Bill						
General Service						
5/8" x 3/4"						
M Gallons						
1" Etc.						
M Gallons Etc.						
Total Gen. Serv.						
Average Bill						
List Other Classes						
As Above						
Totals						
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges						
Total Revenue						
Booked Revenue						
Difference (Explain)						

Miscellaneous Service Charges

Florida Public Service Commission

Company:
 Docket No.:
 Test Year Ended:
 Water [] or Sewer []

Schedule: E-3
 Page ___ of ___
 Preparer:

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

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection				
Normal Reconnection				
Violation Reconnection				
Premises Visit				
Other Charges (List)				

Service Availability Charges Schedule

Florida Public Service Commission

Company:
 Docket No.:
 Test Year Ended:
 Water [] or Sewer []

Schedule: E-4
 Page ___ of ___
 Preparer:

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

(1)	(2)	(3)
Type Charge	Present Charges	Proposed Charges
-----	-----	-----
System Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (____ GPD)		
or-per Lot (____ Front Footage)		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company:
 Docket No.:
 Projected Test Year Ended:
 Water [X] or Sewer []

Schedule: E-5
 Page ___ of ___
 Preparer:

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"	8693		8820	52,319 M		52,694 M		123,778		162,065
1"										
1-1/2", Etc.										
Gallonage Charge/MG										
Total	8693		8820	52,319 M		52,694 M		123,778		162,065
General Service										
5/8" x 3/4"	109		112	873 M		901 M		2,843		3,819
1"	15		12	223 M		190 M		2,018		2,666
1-1/2", Etc.	43		48	2,632 M		3,010 M		5,428		7,153
Gallonage Charge/MG										
Total	167		172	3,738		4,101 M		10,289		13,638
Multi-Family Dwellings										
5/8" x 3/4"	36		36	596 M		612 M		1,377		1,838
1"										
1-1/2", Etc.	48		50	21,350 M		22,260 M		44,184		59,447
Gallonage Charge/MG										
Total	84		86	21,952 M		22,872 M		46,266		61,285
Private Fire Protection										
2"										
4"										
6"										
Etc.										
Total										
Grand Total Bills	8944		9078	78,009 M		79,667		180,293		236,988

0059

Billing Analysis Schedules

Florida Public Service Commission

Company: *PARK WATER*

Schedule: E-6

Docket No.:

Page ___ of ___

Test Year Ended:

Preparer:

Water [] or Sewer []

Customer Class:

Meter Size:

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

(1)	(2)
Consumpt. Level	Number of Bills
0	
1	
2	
3	

*Ledger & WATER JOURNAL AVAILABLE
UPON REQUEST.*

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

Florida Public Service Commission

Company: *PARK WATER*
Docket No.:
Test Year Ended:

Schedule F-1
Page 1 of ___
Preparer:

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total	-----	-----	-----	-----	-----	-----
	=====	=====	=====	=====	=====	=====

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: *PARK WATER*
Docket No.:
Test Year Ended:

Schedule F-2
Page 1 of __
Preparer:

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						

Water Treatment Plant Data

Florida Public Service Commission

Company: PARR WATER
 Docket No.:
 Test Year Ended:

Schedule F-3
 Page 1 of ___
 Preparer:

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

	DATE	GPD
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	_____	_____
2. Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	_____	_____
3. Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
	(4) _____	_____
	(5) _____	_____
	AVERAGE	_____
4. Average Daily Flow		_____
5. Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		_____

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: *PARK WATER*
Docket No.:
Test Year Ended:

Schedule F-4
Page 1 of _
Preparer:

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: *PARK WATER*
Docket No.:
Test Year Ended:

Schedule F-5
Page 1 of __
Preparer:

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

Recap Schedules: A-5, A-9, B-10

0065

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: *PARK WATER*
Docket No.:
Test Year Ended:

Schedule F-6
Page 1 of
Preparer:

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

Recap Schedules: A-6,A-10,B-11