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April 4, 2000
VIA HAND DELIVERY

ROBERT M. C. ROSE
OF COUNSEL

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0862

Re: Aloha Utilities, Inc.; PSC Docket No. 991643-SU
Application for Increase in Wastewater Rates to its Seven Springs System Customers in Pasco County,
Florida
Our File No. 26038.30

Dear Ms. Bayo:

In accordance with the requirements of Mr. Dan Hoppe's March 2, 2000 deficiency letter, I am attaching fifteen copies of revised Exhibit 1 to the MFRs and two copies of revised Exhibit 2 filed in accordance with the provisions of Rule 25-30.437(5) and Rule 25-30.437(4) respectively. The original and three copies of revised Exhibit 7 (interim Tariffs) and revised Exhibit 8 (final Tariffs) are attached in accordance with the requirements of Rule 25-30.438(5), Florida Administrative Code.

I am also enclosing a copy of a letter addressed to me from Mr. Robert C. Nixon, CPA outlining the specific changes made to these Exhibits.

The above revisions necessitated changes in the Direct Prefiled Testimony of Mr. Nixon. As such, fifteen copies of "Additional Direct Testimony of Robert C. Nixon, C.P.A." are also enclosed.

With the filing of these revised Exhibits and Testimony, all of the deficiencies outlined in Mr. Hoppe's March 2, 2000 letter have been responded to.

- AFA 2
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG 2
- MAS 37 org
- OPC 1
- PRR _____
- SEC 1
- WAW 1
- OTH _____

Should you have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY

F. Marshall Deterding
For The Firm

Stephen G. Watford
David W. Porter, P.E.
Robert C. Nixon, CPA

aloha\30\5bayo.ltr

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DOCUMENT NUMBER-DATE

04118 APR-48

FPSC-RECORDS/REPORTING

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CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
CHRISTINE R. CHRISTIAN, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
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ROBERT C. NIXON, C.P.A.
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March 27, 2000

F. Marshall Deterding, Esq.
Rose, Sundstrom & Bentley
2548 Blairstone Pines Drive
Tallahassee, FL 32301

BY FEDERAL EXPRESS

Re: Aloha Utilities, Inc. - Revised MFRs & Response to Staff Deficiency Letter

Dear Marty:

As requested, I have enclosed 20 copies each of revised Volume I and 4 copies of revised Volume II of the MFRs for Aloha Utilities, Inc.

Volume II was revised simply to correct the Docket number on each page.

Volume I was corrected as follows:

1. Schedules A-18(A) and (B) were changed to read "Income tax deposits" on Line 12 of each schedule.
2. A note was added to Schedules B-2(A), (B), and (C) to explain and show the calculation of amortization expense.
3. Two additional schedules were added to B-8 to show operation and maintenance expense comparisons for the intermediate and projected test years. Although Staff alleged that this was a deficiency, I do not believe this is the case at all. However, we have complied with Staff's request for this additional information.
4. Schedules D-5(A), (B), and (C) were revised to also include the variable rate of long-term debt shown on Schedules D-6(A), (B), and (C).
5. Schedule F-10 was revised to show single family residential customers and single family residential usage. In addition, a linear regression analysis was also provided for this data. Further, the simple average growth rate was also shown.

The growth rate under either approach using linear regression is virtually identical. As a result, we also included the original schedules for F-10 and added a statement that we would use the linear regression growth rate as originally calculated. The original calculation is slightly higher and it would not be cost effective to revise the thousands and thousands of calculations for such a minor difference.

Finally, we included a statement on Schedule F-10 as to why we thought the regression analysis was appropriate to predict the number of future customers.

6. Various minor errors in the headings of the schedules listed on page 4 of Staff's letter were corrected.

The bulk of the changes to the MFRs came as a result of Staff's desire for additional information related to the basis of the projection methodologies. As you know, little, if any, of the additional information requested was due to any deficiency, but rather Staff's desire for what amounts to inclusion of all of our workpapers showing the calculations for each account that was projected. When Staff states in paragraph 5, on page 3 of the deficiency letter, that "the description should allow the user of the MFRs to start with the historical balance and calculate both intermediate and final projected test year amounts," this goes far beyond what is required by the rule. Nonetheless, we have complied with Staff's request, given the urgent need to have this case filed in order to meet the loan covenants with Bank of America.

The following information was added to Section G of the MFRs:

1. Schedules G-2 and G-3 were added to show projected plant additions by month and primary account number, as well as calculation of the total amount capitalized with AFUDC for each project. Also, we included additional paragraphs on Schedule G-1 related to the basis of projection for the inflow and infiltration project. Staff is incorrect in stating that the original filing did not provide any of this information. This information was included on Schedule B-11, Analysis of Major Maintenance Projects.
2. Schedules G-1, G-2, and G-3 also address the matching funds from SFWMD, which were booked as CIAC. I thought our original description was clear and straightforward.
3. Schedule G-4 was added to show how the 5-year average of donated property was calculated.
4. Schedule G-5 was added to show how the projected plant capacity charges were calculated. In addition, Schedule G-2 shows the monthly additions to CIAC broken down between capacity charges and contributed property.
5. Staff requested additional information and calculations of the projections for a number of balance sheet and O&M expense accounts. Schedule G-1 was modified to include a specific statement on each of these accounts. In addition, Schedule G-6 was added to show exactly how the balance sheet accounts were projected by month for each of the projected years. Schedule G-7 was added to show the calculation of each O&M expense account for both projected years.

While reproducing our workpapers for Schedule G-7, we corrected a number of fairly minor errors and a major error in the projection of Salaries & Wages - Employees for the projected year ending September, 2001 (the increase for employees required by DEP was added twice).

F. Marshall Deterding, Esq.
March 27, 2000
Page Three

6. Staff requested an explanation of the account used to balance the projected balance sheets. This account was Retained Earnings and a statement was included in revised Schedule G-1.

On page 5 of the deficiency letter, Staff noted several possible errors that may exist.

1. The error in Salaries & Wages was corrected, as noted above on Schedule G-7.
2. The specific calculation of Contract Services - Other is shown on Schedule G-7.
3. O&M expenses for the Seven Springs Wastewater Division in the calculation of working capital on Schedules A-17(A), (B), and (C) were adjusted to tie to the adjusted O&M expense on Schedules B-2 (A), (B), and (C).

Finally, Staff stated that it was unable to determine if all Commission adjustments in Order No. PSC-99-1917-PAA-WS had been made in the data filed. As a result, we prepared Schedule G-8, which is a statement regarding which adjustments were made and which adjustments were not made.

Because most of the effort to prepare the revised MFRs was related to new and additional information not included in the original filing, I have increased the estimate of accounting fees from \$100,000 to \$125,000, which increases total rate case expense to \$300,000. Accordingly, I have enclosed 20 copies of additional direct testimony explaining the need for an increase in estimated rate case expense.

As you will note, rate base, operating income, and rates have changed because of the changes described above. As a result, the pleadings and tariffs will need to be revised to reflect the new numbers.

Please contact me if you have any questions.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON



Robert C. Nixon

RCN/apf

Enclosures

cc: D. Porter, P.E. (w/encl.)
S. Watford (w/encl.)

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 ALOHA UTILITIES, INC.

3 SEVEN SPRINGS WASTEWATER DIVISION

4 DOCKET NO. 991643-SU

5 ADDITIONAL DIRECT TESTIMONY OF ROBERT C. NIXON, C.P.A.

6 Q. Please state your name and professional address.

7 A. Robert C. Nixon, C.P.A., a partner in the accounting firm
8 of Cronin, Jackson, Nixon & Wilson, P.A., 2560 Gulf-To-Bay
9 Boulevard, Suite 200, Clearwater, Florida 33765.

10 Q. Have you previously filed direct testimony in Aloha
11 Utilities, Inc.'s application for increased rates for its
12 Seven Springs Wastewater Division?

13 A. Yes.

14 Q. What is the purpose of your additional direct testimony?

15 A. This additional testimony is submitted to restate the rate
16 base, rate of return, operating income, and operating
17 revenue required by the Seven Springs Wastewater Division
18 of Aloha Utilities, Inc. I also want to address a
19 specific revision for an increased estimate of rate case
20 expense in this Docket.

21 Q. Did you and persons of your firm, working under your
22 supervision and direction, prepare revised documentary
23 evidence for use by the Commission in establishing rates
24 for the Seven Springs Wastewater Division of Aloha
25 Utilities, Inc.?

1 A. Yes. Those documents are the Financial, Rate and
2 Engineering schedules required as Minimum Filing
3 Requirements filed in this case as Revised Volumes I and
4 II.

5 Q. Why were these volumes of information revised?

6 A. Volume I was revised to address certain deficiencies and
7 provide additional information requested by Staff, as
8 summarized in a letter to the Utility dated March 2, 2000,
9 from Mr. Dan Hoppe, Director, Division of Water &
10 Wastewater.

11 Q. Please describe the deficiencies noted by Staff.

12 A. The deficiencies fell into two broad categories. The
13 first was correction of minor errors in headings, account
14 descriptions, or presentation of data. The second
15 category related to a request for additional information
16 concerning the projection of rate case data for the two
17 years ending September 30, 2000 and 2001. The additional
18 information requested is contained in Section G and
19 Schedules B-8. This new information resulted in an
20 additional 47 pages of data in Revised Volume I from that
21 originally filed in Volume I on February 9, 2000.

22 Q. Were the deficiencies related to additional information
23 really necessary to meet the Minimum Filing Requirements?

24 A. The answer to this question is yes and no. There were a
25 few projected accounts that were not discussed (because

1 projected amounts did not change from the historic test
2 year balances) and a few where a better description could
3 have been presented. However, the basis for every
4 material projection where accounts changed was given and
5 the calculation of the specific amounts by month could
6 have been verified by the PSC auditors. In essence,
7 Staff's request for additional information as a deficiency
8 has required that we reproduce our working papers to show
9 how each account was projected. In my opinion, this is
10 inefficient and has certainly added to the cost of this
11 case. Hopefully, the additional information presented may
12 assist the auditors and other Commission Staff to more
13 rapidly process this case and some efficiencies may
14 result.

15 Q. Why was Volume II revised?

16 A. Volume II is the Consolidated Billing Analysis. The
17 heading on each schedule had an incorrect Docket number.
18 Thus, Volume II was revised to show the correct Docket.

19 Q. Please address revised rate case expense.

20 A. I have increased the estimate of rate case expense by
21 \$25,000 in order to cover the costs of preparing
22 additional new information required by Staff and to leave
23 approximately \$40,000 for discovery, preparation of
24 rebuttal testimony, preparing for and attending the
25 hearing, and post-hearing work. Keep in mind, these are

1 simply estimates and, hopefully, actual expense will turn
2 out to be much less.

3 Q. In preparing the revised volumes in this case, did you
4 charge the Utility for the correction of errors?

5 A. No. All time incurred for correction of errors was not
6 charged and will be written off.

7 Q. For the test year ending September 30, 2001, will you
8 please summarize the revised rate base, rate of return,
9 operating income, and operating revenue required by the
10 Seven Springs Wastewater Division of Aloha Utilities,
11 Inc.?

12 A. Yes. These are summarized as follows:

13	Rate base	<u>\$10,519,148</u>
14	Rate of return	<u>9.24%</u>
15	Operating income	<u>\$ 971,969</u>
16	Operating revenue	<u>\$ 4,374,495</u>

17 Q. Do you have anything further to add at this time?

18 A. No.

ALOHA UTILITIES, INC.

Volume I - Financial, Rate and Engineering MFRs
for Test Year Ended September 30, 2001

REVISED EXHIBIT "1"

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Aloha Utilities, Inc.; Seven Springs Wastewater Division

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: September 30, 2001

(REVISED)

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS**

INDEX

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A-3(A)	4	Adjustments to Rate Base - Final Rates
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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS**

INDEX

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS**

INDEX

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Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
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March 24, 2000

Officers and Directors
Aloha Utilities, Inc.

We have compiled the rate case Financial, Rate, and Engineering Minimum Filing Requirements of Aloha Utilities, Inc., Seven Springs Wastewater Division, for the year ended September 30, 1999, and the two projected years ending September 30, 2000 and 2001, in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, we do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Cronin, Jackson, Nixon & Wilson
CRONIN, JACKSON, NIXON & WILSON

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Schedule Year Ended: September 30, 2001

Interim [] Final [X]

Historic [] Projected [X]

Schedule: A-2(A)

Page 1 of 1

Preparer: CJN & W

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) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 22,229,056		\$ 22,229,056	A-6(A)
2	Utility Land & Land Rights	548,944		548,944	A-6(A)
3	Less: Non-Used & Useful Plant			-	A-7(A)
4	Construction Work In Progress			-	
5	Less: Accumulated Depreciation	(4,742,735)		(4,742,735)	A-10(A)
6	Less: CIAC	(11,337,945)		(11,337,945)	A-12(A)
7	Accumulated Amortization of CIAC	3,324,608		3,324,608	A-14(A)
8	Acquisition Adjustments			-	
9	Accum. Amort. of Acq. Adjustments			-	
10	Advances For Construction				A-16
11	Working Capital Allowance		497,220 (A)	497,220	A-17(A)
12	Total Rate Base	\$ 10,021,928	\$ 497,220	\$ 10,519,148	

This application is wastewater only; therefore, all MFR Schedules related to water only have been omitted from this filing

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-2(B)

Docket No.: 991643-SU

Page 1 of 1

Schedule Year Ended: September 30, 2000

Preparer: C.J.N. & W.

Interim Final Intermediate Period Historic Projected

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) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 16,209,640		\$ 16,209,640	A-6(B)
2	Utility Land & Land Rights	548,944		548,944	A-6(B)
3	Less: Non-Used & Useful Plant			-	A-7(B)
4	Construction Work in Progress			-	
5	Less: Accumulated Depreciation	(3,977,856)		(3,977,856)	A-10(B)
6	Less: CIAC	(10,678,531)		(10,678,531)	A-12(B)
7	Accumulated Amortization of CIAC	2,906,234		2,906,234	A-14(B)
8	Acquisition Adjustments			-	
9	Accum. Amort. of Acq. Adjustments			-	
10	Advances For Construction				A-16
11	Working Capital Allowance		294,620 (A)	294,620	A-17(B)
12	Total Rate Base	\$ 5,008,431	\$ 294,620	\$ 5,303,051	

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Schedule Year Ended: September 30, 1999

Interim Final Historic Projected

Schedule: A-2 (C)

Page 1 of 1

Preparer: CJN & W

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) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 13,726,891		\$ 13,726,891	A-6(C)
2	Utility Land & Land Rights	548,944		548,944	A-6(C)
3	Less: Non-Used & Useful Plant	-		-	A-7(C)
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation	(3,416,846)		(3,416,846)	A-10(C)
6	Less: CIAC	(9,423,903)		(9,423,903)	A-12(C)
7	Accumulated Amortization of CIAC	2,535,276		2,535,276	A-14(C)
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance		256,992 (A)	256,992	A-17(C)
12	Total Rate Base	\$ 3,970,362	\$ 256,992	\$ 4,227,354	

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-3(A)

Schedule Year Ended: September 30, 2001

Page 1 of 1

Interim [] Final [X]

Docket No.: 991643-SU

Historic [] Projected [X]

Preparer: C/JN & 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) Working Capital</u>		
2	Balance sheet working capital per Schedule A-17(A)	N/A	\$ 347,220
3	Add: Average balance of estimated costs of this case per		
4	Schedule B-10		<u>150,000</u>
5	Total working capital required		<u>\$ 497,220</u>

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Schedule Year Ended: September 30, 2000
 Interim Final Intermediate Period
 Historic Projected

Schedule: A-3(B)
 Page 1 of 1
 Docket No.: 991643-SU
 Preparer: C/JN & 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	(A) Working Capital		
2	Balance sheet working capital per Schedule A-17(B)	N/A	\$ <u>294,620</u>

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-3(C)

Schedule Year Ended: September 30, 1999

Page 1 of 1

Interim Final

Docket No.: 991643-SU

Historic Projected

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	(A) Working Capital		
2	Balance sheet working capital per Schedule A-17(C)	N/A	\$ <u>256,992</u>

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

Florida Public Service Commission

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001**

**Schedule: A-4
Page 1 of 1
Preparer: C.J.N & W**

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	Wastewater
1	12/31/97 Balance		\$ 13,695,224
2	1998 Additions (through 09/30/98)		72,729
3	1998 Retirements (through 09/30/98)		
4	1998 Adjustments (through 09/30/98)		(40,788)
5	09/30/98 Balance	-	13,727,165
6	1998 Additions (through 12/31/98)		19,572
7	1998 Retirements (through 12/31/98)		
8	1998 Adjustments (through 12/31/98)		
9	12/31/98 Balance (Order No. PSC-99-1967-PAA-WS)	-	13,746,737
10	1999 Additions (through 09/30/99)		100,992
11	1999 Retirements (through 09/30/99)		(13,880)
12	1999 Adjustments (through 09/30/99)		2,209,862
13	09/30/99 Balance	-	16,043,711
14	2000 Projected Additions through 9/30/00		5,602,491
15	2000 Projected Retirements through 9/30/00		
16	2000 Projected Adjustments through 9/30/00		
17	9/30/00 Projected Balance	-	21,646,202
18	2001 Projected Additions through 9/30/01		1,657,813
19	2001 Projected Retirements through 9/30/01	-	
20	2001 Projected Adjustments through 9/30/01		
21	9/30/01 Projected Balance	\$ -	\$ 23,304,015

**Supporting Schedules: A-5, A-6
Recap Schedules: A-18**

Schedule of Wastewater Plant in Service By Primary Account - Interim Rates
Thirteen Month Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-8(C)

Docket No.: 991643-SU

Page 1 of 1

Schedule Year Ended: September 30, 1999

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

Preparer: C.J.N & W

Historic [X] Projected []

Recap Schedules: A-2(C), A-4

No.	(1) Line Account No. and Name	(2) September 1998	(3) October 1998	(4) November 1998	(5) December 1998	(6) January 1999	(7) February 1999	(8) March 1999	(9) April 1999	(10) May 1999	(11) June 1999	(12) July 1999	(13) August 1999	(14) September 1999	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
1	INTANGIBLE PLANT																
2	351.1 Organization																
3	352.1 Franchises	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095	3,095		
4	359.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	353.2 Land & Land Rights	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414	208,414		
7	354.2 Structures & Improvements	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914	216,914		
8	355.2 Power Generation Equipment																
9	360.2 Collection Sewers - Force	994,236	994,236	994,236	994,236	994,236	1,059,478	1,074,473	1,074,473	1,074,473	1,074,473	1,191,381	1,191,815	1,191,815	1,069,505		
10	361.2 Collection Sewers - Gravity	5,399,808	5,399,808	5,399,808	5,403,647	5,404,598	5,417,753	5,490,570	5,592,589	5,592,589	5,592,589	5,592,589	5,749,512	5,749,512	5,521,951		
11	362.2 Special Collecting Structures																
12	363.2 Services to Customers	85,337	85,337	85,337	85,337	85,337	92,377	104,527	119,082	119,082	119,082	119,082	119,082	119,082	102,920		
13	364.2 Flow Measuring Devices	26,712	26,712	26,712	26,712	26,712	26,712	26,712	37,981	37,981	37,981	37,981	37,981	37,981	31,913		
14	365.2 Flow Measuring Installations																
15	369.2 Other Plant & Misc. Equipment	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469		
16	SYSTEM PUMPING PLANT																
17	353.3 Land & Land Rights	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580	10,580		
18	354.3 Structures & Improvements	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173	77,173		
19	355.3 Power Generation Equipment																
20	370.3 Receiving Wells																
21	371.3 Pumping Equipment	590,574	590,574	590,574	590,574	590,574	590,574	599,366	726,316	726,316	726,316	726,316	726,948	726,948	653,997		
22	369.3 Other Plant & Misc. Equipment																
23	TREATMENT AND DISPOSAL PLANT																
24	353.4 Land & Land Rights	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950	329,950		
25	354.4 Structures & Improvements	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359	959,359		
26	355.4 Power Generation Equipment																
27	366.4 Treatment & Disposal Equipment	984,570	984,570	984,570	984,570	984,570	984,570	984,570	984,570	984,570	984,570	984,570	984,570	1,016,215	987,004		
28	361.4 Plant Sewers	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309	354,309		
29	362.4 Outfall Sewer Lines	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741	478,741		
30	369.4 Other Plant & Misc. Equipment	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614	14,614		
31	RECLAIMED WATER TREATMENT PLANT																
32	353.5 Land & Land Rights																
33	354.5 Structures & Improvements	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819	16,819		
34	355.5 Power Generation Equipment																
35	371.5 Pumping Equipment																
36	374.5 Reuse Distribution Reservoirs																
37	369.5 Treatment & Disposal Equipment																
38	361.5 Plant Sewers																
39	369.5 Other Plant & Misc. Equipment																
40	RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6 Franchises																
42	353.6 Land & Land Rights																
43	354.6 Structures & Improvements												8,000	8,000	1,231		
44	355.6 Power Generation Equipment																
45	366.6 Reuse Services																
46	367.6 Reuse Meters and Meter Installations												12,500	12,500	1,923		
47	371.6 Pumping Equipment																
48	375.6 Reuse Transmission and Distrib	2,677,400	2,677,400	2,677,400	2,677,400	2,677,400	2,677,400	2,677,400	2,677,400	2,677,400	2,677,400	2,724,774	4,162,842	4,162,842	2,909,543		
49	369.6 Other Plant & Misc. Equipment																
50	GENERAL PLANT																
51	353.7 Land & Land Rights																
52	354.7 Structures & Improvement	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840		
53	396.7 Office Furniture & Equipment	66,085	66,133	74,874	76,436	77,262	87,042	87,536	87,536	89,099	89,099	89,099	92,810	93,157	82,784		
54	391.5 Transportation Equipment	134,815	134,815	137,335	135,631	135,631	135,631	135,631	135,631	135,631	153,501	153,501	153,501	153,501	141,135		
55	392.5 Stores Equipment																
56	393.5 Tools, Shop & Garage Equipmen	10,703	10,703	10,703	10,703	10,703	10,703	10,703	10,889	10,889	10,889	10,889	10,889	10,889	10,789		
57	394.5 Laboratory Equipment	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898	5,898		
58	395.5 Power Operated Equipment	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239	53,239		
59	396.5 Communication Equipment	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513	18,513		
60	397.5 Miscellaneous Equipment		4,564	4,564	4,564	4,564	4,564	4,564	4,564	4,564	4,564	4,564	4,564	4,564	4,213		
61	398.5 Other Tangible Plant																
62	TOTAL	\$ 13,727,185	\$ 13,731,777	\$ 13,743,038	\$ 13,746,737	\$ 13,746,534	\$ 13,843,731	\$ 13,952,979	\$ 14,207,938	\$ 14,209,501	\$ 14,227,371	\$ 14,391,653	\$ 16,011,719	\$ 16,043,711	\$ 14,275,835		\$ -

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Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 2001

Schedule: A-7(A)
 Page 1 of 1
 Preparer: CJK & 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
WATER				
1	Plant in Service	This application is for wastewater only; therefore, this schedule is not applicable		
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
6	Plant in Service	\$ 22,229,056	\$ -	\$ 22,229,056
7	Land	548,944	-	548,944
8	Accumulated Depreciation	(4,742,735)	-	(4,742,735)
9	Other (Explain)			
10	Total	<u>\$ 18,035,265</u>	<u>\$ -</u>	<u>\$ 18,035,265</u>

Supporting Schedules: A-6(A), A-10(A)
 Recap Schedules: A-2(A)

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-7(B)

Docket No.: 991643-SU

Page 1 of 1

Schedule Year Ended: September 30, 2000

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
WATER				
1	Plant in Service	This application is for wastewater only; therefore, this schedule is not applicable		
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
6	Plant in Service	\$ 16,209,640	\$ -	\$ 16,209,640
7	Land	548,944	-	548,944
8	Accumulated Depreciation	(3,977,856)	-	(3,977,856)
9	Other (Explain)			
10	Total	<u>\$ 12,780,728</u>	<u>\$ -</u>	<u>\$ 12,780,728</u>

Supporting Schedules: A-6(B), A-10(B)
Recap Schedules: A-2(B)

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 1999

Schedule: A-7(C)
 Page 1 of 1
 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
WATER				
1	Plant in Service	This application is for wastewater only; therefore, this schedule is not applicable		
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
6	Plant in Service	\$ 13,726,891	\$ -	\$ 13,726,891
7	Land	548,944	-	548,944
8	Accumulated Depreciation	(3,416,846)	-	(3,416,846)
9	Other (Explain)			
10	Total	<u>\$ 10,858,989</u>	<u>\$ -</u>	<u>\$ 10,858,989</u>

Supporting Schedules: A-6(C), A-10(C)
 Recap Schedules: A-2(C)

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

Florida Public Service Commission

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001**

**Schedule: A-8
Page 1 of 1
Preparer: C.J.N & W**

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 annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/97 Balance	N/A	\$ 2,796,372
2	1998 Additions (through 09/30/98)		371,354
3	1998 Retirements (through 09/30/98)		
4	1998 Adjustments (through 09/30/98)		
5	09/30/98 Balance	-	3,167,726
6	1998 Additions (through 12/31/98)		125,410
7	1998 Retirements (through 12/31/98)		(1,704)
8	1998 Adjustments (through 12/31/98)		(7)
9	12/31/98 Balance (Order No. PSC-99-1967-PAA-WS)	-	3,291,425
10	1999 Additions (through 09/30/99)		409,269
11	1999 Retirements (through 09/30/99)		(13,880)
12	1999 Adjustments (through 09/30/99)		
13	09/30/99 Balance	-	3,686,814
14	2000 Projected Additions through 9/30/00		662,625
15	2000 Projected Retirements through 9/30/00		
16	2000 Projected Adjustments through 9/30/00		
17	9/30/00 Projected Balance	-	4,349,439
18	2001 Projected Additions through 9/30/01		788,866
19	2001 Projected Retirements through 9/30/01		
20	2001 Projected Adjustments through 9/30/01		
21	9/30/01 Projected Balance	\$ -	\$ 5,138,305

**Supporting Schedules: A-10
Recap Schedules: A-18**

Schedule of Wastewater Accumulated Depreciation By Primary Account - Final Rates
Thirteen Month Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Divl
Docket No.: 991643-SU
Schedule Year Ended: September 30, 2001
Historic [] Projected [X]

Explanation: Provide the month ending balances and thirteen month 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(A)
Page 1 of 1
Preparer: C.J.N & W

Recap Schedules: A-2(A), A-8

No.	(1) Line Account No. and Name	(2) September 2000	(3) October 2000	(4) November 2000	(5) December 2000	(6) January 2001	(7) February 2001	(8) March 2001	(9) April 2001	(10) May 2001	(11) June 2001	(12) July 2001	(13) August 2001	(14) September 2001	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
1	INTANGIBLE PLANT																
2	391.1 Organization																
3	392.1 Franchises	\$ 1,122	\$ 1,120	\$ 1,135	\$ 1,141	\$ 1,148	\$ 1,154	\$ 1,160	\$ 1,167	\$ 1,173	\$ 1,180	\$ 1,186	\$ 1,193	\$ 1,199	1,160		
4	399.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	354.2 Structures & Improvements	44,473	44,936	45,400	45,864	46,328	46,792	47,256	47,720	48,184	48,647	49,111	49,575	50,039	47,256		
7	355.2 Power Generation Equipment																
8	360.2 Collection Sewers - Force	199,024	203,385	207,829	213,397	218,587	225,778	231,989	238,160	244,857	251,155	257,653	264,150	270,648	232,676		
9	361.2 Collection Sewers - Gravity	1,542,775	1,555,186	1,567,612	1,580,055	1,592,497	1,604,940	1,617,383	1,629,826	1,642,268	1,654,711	1,667,154	1,679,598	1,692,039	1,617,366		
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	9,782	10,057	10,352	10,648	10,941	11,236	11,531	11,826	12,120	12,415	12,710	13,005	13,300	11,531		
12	364.2 Flow Measuring Devices	26,066	26,719	27,352	27,985	28,618	29,251	29,884	30,517	31,150	31,783	31,971	32,159	32,347	29,879		
13	365.2 Flow Measuring Installations																
14	369.2 Other Plant & Misc. Equipment	347	354	360	367	374	381	388	394	401	408	415	422	429	388		
15	SYSTEM PUMPING PLANT																
16	354.3 Structures & Improvements	53,743	55,104	56,465	57,826	59,187	60,548	61,909	63,270	64,631	65,992	67,353	68,714	70,075	61,909		
17	355.3 Power Generation Equipment																
18	370.3 Receiving Wells																
19	371.3 Pumping Equipment	247,121	256,023	264,925	273,828	282,730	291,633	300,535	309,437	318,340	327,242	336,145	345,047	353,949	300,535		
20	389.3 Other Plant & Misc. Equipment																
21	TREATMENT AND DISPOSAL PLANT																
22	354.4 Structures & Improvements	541,899	544,386	546,894	549,392	551,890	554,388	556,886	559,383	561,881	564,379	566,877	569,375	571,872	556,886		
23	355.4 Power Generation Equipment																
24	360.4 Treatment & Disposal Equipment	340,034	345,281	350,528	355,775	361,022	366,269	371,516	376,763	382,010	387,257	392,504	397,751	402,998	371,516		
25	361.4 Plant Sewers	44,042	44,885	45,729	46,573	47,416	48,260	49,103	49,947	50,791	51,634	52,478	53,321	54,165	49,103		
26	362.4 Outfall Sewer Lines	335,616	336,946	338,276	339,605	340,935	342,265	343,595	344,925	346,255	347,584	348,914	350,244	351,574	343,595		
27	369.4 Other Plant & Misc. Equipment	10,697	10,748	10,798	10,849	10,900	10,951	11,001	11,052	11,103	11,154	11,204	11,255	11,306	11,001		
28	RECLAIMED WATER TREATMENT PLANT																
29	354.5 Structures & Improvements	5,382	5,950	6,516	7,087	7,655	8,224	8,792	9,361	9,929	10,497	11,066	11,634	12,203	8,792		
30	355.5 Power Generation Equipment	6,433	6,838	7,244	7,649	8,054	8,459	8,864	9,269	9,674	10,079	10,484	10,889	11,294	8,864		
31	371.5 Pumping Equipment																
32	374.5 Reuse Distribution Reservoirs	4,175	4,870	5,565	6,260	6,955	7,650	8,345	9,040	9,735	10,430	11,125	11,820	12,515	8,345		
33	380.5 Treatment & Disposal Equipment	11,633	13,572	15,511	17,450	19,389	21,327	23,266	25,205	27,144	29,083	31,022	32,961	34,899	23,266		
34	381.5 Plant Sewers	7,126	8,317	9,508	10,699	11,890	13,079	14,269	15,459	16,648	17,838	19,027	20,217	21,407	14,258		
35	389.5 Other Plant & Misc. Equipment																
36	RECLAIMED WATER DISTRIBUTION PLANT																
37	392.6 Franchises																
38	354.6 Structures & Improvements	9,601	11,401	13,002	14,602	16,202	17,802	19,402	21,003	22,603	24,203	25,803	27,403	29,003	19,402		
39	355.6 Power Generation Equipment																
40	366.6 Reuse Services																
41	367.6 Reuse Meters and Meter Installatio	4,605	5,268	5,931	6,595	7,258	7,921	8,584	9,248	9,911	10,574	11,238	11,901	12,564	8,584		
42	371.6 Pumping Equipment																
43	375.6 Reuse Transmission and Distributi	665,994	662,182	658,369	654,557	650,744	646,932	643,120	639,307	635,495	631,682	627,870	624,058	620,245	639,307		
44	389.6 Other Plant & Misc. Equipment																
45	GENERAL PLANT																
46	354.7 Structures & Improvements	2,415	2,432	2,449	2,466	2,484	2,501	2,518	2,535	2,552	2,569	2,587	2,604	2,621	2,518		
47	390.7 Office Furniture & Equipment	51,241	51,604	51,968	52,329	52,691	53,054	53,417	53,779	54,142	54,504	54,867	55,229	55,592	53,417		
48	391.7 Transportation Equipment	121,195	122,061	122,928	123,792	124,657	125,523	126,388	127,254	128,119	128,985	129,853	129,962	130,480	126,219		
49	392.7 Store Equipment																
50	393.7 Tools, Shop & Garage Equipment	5,551	5,608	5,665	5,722	5,778	5,835	5,892	5,949	6,005	6,062	6,119	6,175	6,232	5,892		
51	394.7 Laboratory Equipment	2,586	2,814	2,842	2,869	2,897	2,925	2,953	2,981	3,009	3,037	3,065	3,093	3,121	2,925		
52	395.7 Power Operated Equipment	33,494	33,798	34,082	34,375	34,668	34,961	35,254	35,547	35,840	36,133	36,426	36,719	37,012	35,254		
53	396.7 Communication Equipment	18,483	18,483	18,484	18,485	18,486	18,487	18,488	18,489	18,490	18,491	18,492	18,493	18,494	18,490		
54	397.7 Miscellaneous Equipment	571	596	621	647	672	697	723	748	773	799	824	849	875	723		
55	398.7 Other Tangible Plant																
56	TOTAL	\$ 4,348,439	\$ 4,413,742	\$ 4,478,146	\$ 4,543,893	\$ 4,609,858	\$ 4,676,030	\$ 4,742,197	\$ 4,808,368	\$ 4,874,841	\$ 4,941,315	\$ 5,008,982	\$ 5,072,842	\$ 5,138,305	\$ 4,742,735		\$ -

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Schedule of Wastewater Accumulated Depreciation By Primary Account - Intermediate Period
Thirteen Month Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Dhrf
Docket No.: 991643-SU
Schedule Year Ended: September 30, 2000
Historic [] Projected [X]

Schedule: A-10(B)
Page 1 of 1
Preparer: C.J.N & W

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

Recap Schedules: A-2(B), A-8

No.	(1) Line Account No. and Name	(2) September 1999	(3) October 1999	(4) November 1999	(5) December 1999	(6) January 2000	(7) February 2000	(8) March 2000	(9) April 2000	(10) May 2000	(11) June 2000	(12) July 2000	(13) August 2000	(14) September 2000	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
1	INTANGIBLE PLANT																
2	351.1 Organization																
3	352.1 Franchises	\$ 1,044	\$ 1,051	\$ 1,057	\$ 1,064	\$ 1,070	\$ 1,077	\$ 1,083	\$ 1,089	\$ 1,096	\$ 1,102	\$ 1,108	\$ 1,115	\$ 1,122	\$ 1,083		
4	369.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	354.2 Structures & Improvements	38,908	39,370	39,834	40,298	40,761	41,225	41,689	42,153	42,617	43,081	43,545	44,009	44,473	41,689		
7	355.2 Power Generation Equipment																
8	360.2 Collection Sewers - Force	153,802	156,912	160,230	163,549	166,869	170,289	173,844	177,782	181,720	185,859	190,114	194,569	199,024	174,936		
9	361.2 Collection Sewers - Gravity	1,398,153	1,410,032	1,421,941	1,433,870	1,445,841	1,457,812	1,469,807	1,481,829	1,491,018	1,500,208	1,518,397	1,530,586	1,542,775	1,469,867		
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	6,259	6,548	6,841	7,133	7,425	7,717	8,009	8,301	8,594	8,886	9,178	9,470	9,762	8,009		
12	364.2 Flow Measuring Devices	18,490	19,123	19,756	20,389	21,022	21,655	22,288	22,921	23,554	24,187	24,820	25,453	26,086	22,288		
13	365.2 Flow Measuring Installations																
14	369.2 Other Plant & Misc. Equipment	265	272	279	286	292	299	306	313	320	326	333	340	347	306		
15	SYSTEM PUMPING PLANT																
16	354.3 Structures & Improvements	45,865	45,886	46,087	46,288	46,489	46,690	46,891	47,092	47,293	47,494	47,695	47,896	53,743	47,325		
17	355.3 Power Generation Equipment																
18	370.3 Receiving Wells																
19	371.3 Pumping Equipment	178,099	180,971	183,989	187,008	190,024	193,042	196,060	199,078	202,095	205,113	208,131	211,149	247,121	198,608		
20	369.3 Other Plant & Misc. Equipment																
21	TREATMENT AND DISPOSAL PLANT																
22	354.4 Structures & Improvements	511,925	514,423	516,921	519,418	521,916	524,414	526,912	529,410	531,907	534,405	536,903	539,401	541,899	526,912		
23	355.4 Power Generation Equipment																
24	360.4 Treatment & Disposal Equipment	277,070	282,317	287,564	292,811	298,058	303,305	308,552	313,799	319,046	324,293	329,540	334,787	340,034	308,552		
25	361.4 Plant Sewers	33,919	34,782	35,608	36,449	37,293	38,137	38,980	39,824	40,667	41,511	42,355	43,198	44,042	38,980		
26	362.4 Outfall Sewer Lines	319,858	320,968	322,318	323,647	324,977	326,307	327,637	328,967	330,297	331,626	332,956	334,286	335,616	327,637		
27	369.4 Other Plant & Misc. Equipment	10,088	10,139	10,189	10,240	10,291	10,342	10,392	10,443	10,494	10,545	10,595	10,646	10,697	10,392		
28	RECLAIMED WATER TREATMENT PLANT																
29	354.8 Structures & Improvements	1,708	1,752	1,796	1,840	1,883	1,927	1,971	2,015	2,059	2,102	2,146	2,190	5,382	2,213		
30	355.5 Power Generation Equipment													8,433	649		
31	371.5 Pumping Equipment																
32	374.5 Reuse Distribution Reservoirs													4,175	321		
33	360.5 Treatment & Disposal Equipment													11,633	895		
34	361.5 Plant Sewers													7,129	548		
35	369.5 Other Plant & Misc. Equipment																
36	RECLAIMED WATER DISTRIBUTION PLANT																
37	352.8 Franchises																
38	354.8 Structures & Improvements	100	117	133	150	167	183	200	217	233	250	267	283	9,801	831		
39	355.8 Power Generation Equipment																
40	368.8 Reuse Services																
41	367.8 Reuse Meters and Meter Installatio	313	365	417	469	521	573	625	677	729	781	833	885	4,805	907		
42	371.8 Pumping Equipment																
43	375.8 Reuse Transmission and Distributi	475,988	481,475	506,954	522,432	537,911	553,390	568,868	584,347	599,826	615,304	630,783	646,262	665,984	569,198		
44	369.8 Other Plant & Misc. Equipment																
45	GENERAL PLANT																
46	354.7 Structures & Improvements	2,209	2,228	2,243	2,260	2,277	2,295	2,312	2,329	2,346	2,363	2,380	2,398	2,415	2,312		
47	390.7 Office Furniture & Equipment	46,890	47,253	47,615	47,978	48,341	48,703	49,066	49,428	49,791	50,153	50,516	50,879	51,241	49,066		
48	391.7 Transportation Equipment	110,806	111,541	112,473	113,405	114,271	115,137	116,002	116,868	117,733	118,599	119,464	120,330	121,195	115,971		
49	392.7 Stores Equipment																
50	393.7 Tools, Shop & Garage Equipment	4,871	4,928	4,984	5,041	5,098	5,155	5,211	5,268	5,325	5,381	5,438	5,495	5,551	5,211		
51	394.7 Laboratory Equipment	2,240	2,272	2,304	2,335	2,363	2,391	2,419	2,447	2,474	2,502	2,530	2,558	2,586	2,417		
52	395.7 Power Operated Equipment	29,971	30,264	30,558	30,852	31,145	31,439	31,732	32,026	32,320	32,614	32,907	33,201	33,494	31,733		
53	396.7 Communication Equipment	16,479	16,480	16,481	16,482	16,483	16,485	16,486	16,487	16,488	16,489	16,490	16,491	16,493	16,486		
54	397.7 Miscellaneous Equipment	268	292	317	342	368	393	418	444	469	494	520	545	571	418		
55	398.7 Other Tangible Plant																
56	TOTAL	\$ 3,886,814	\$ 3,733,759	\$ 3,780,887	\$ 3,826,034	\$ 3,875,156	\$ 3,922,382	\$ 3,969,700	\$ 4,017,554	\$ 4,062,511	\$ 4,113,488	\$ 4,161,945	\$ 4,210,422	\$ 4,349,439	\$ 3,977,856		

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Schedule of Wastewater Accumulated Depreciation By Primary Account - Interim Rates
Thirteen Month Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Divl
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Historic [X] Projected []

Schedule: A-10(C)
Page 1 of 1
Preparer: C.J.N & W

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

Recap Schedules: A-2(C), A-8

No.	(1) Line Account No. and Name	(2) September 1998	(3) October 1998	(4) November 1998	(5) December 1998	(6) January 1999	(7) February 1999	(8) March 1999	(9) April 1999	(10) May 1999	(11) June 1999	(12) July 1999	(13) August 1999	(14) September 1999	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
1	INTANGIBLE PLANT																
2	351.1 Organization																
3	352.1 Franchises	\$ 967	\$ 973	\$ 980	\$ 986	\$ 993	\$ 999	\$ 1,006	\$ 1,012	\$ 1,019	\$ 1,025	\$ 1,031	\$ 1,037	\$ 1,044	\$ 1,006		
4	389.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	354.2 Structures & Improvements	33,339	33,803	34,267	34,731	35,195	35,659	36,123	36,587	37,050	37,514	37,978	38,442	38,906	36,123		
7	355.2 Power Generation Equipment																
8	360.2 Collection Sewers - Force	117,175	119,937	122,699	125,461	128,222	131,120	134,053	136,987	139,920	142,854	146,436	150,019	153,602	134,499		
9	361.2 Collection Sewers - Gravity	1,200,272	1,271,422	1,282,571	1,293,720	1,304,868	1,316,035	1,327,334	1,338,646	1,350,358	1,361,970	1,373,381	1,385,785	1,398,153	1,328,046		
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	3,232	3,448	3,663	3,879	4,094	4,322	4,571	4,853	5,134	5,415	5,697	5,978	6,259	4,657		
12	364.2 Flow Measuring Devices	12,021	12,466	12,911	13,356	13,801	14,247	14,892	15,325	15,958	16,591	17,224	17,857	18,490	14,995		
13	365.2 Flow Measuring Installations																
14	389.2 Other Plant & Misc. Equipment	184	190	197	204	211	218	224	231	238	245	252	258	265	224		
15	SYSTEM PUMPING PLANT																
16	354.3 Structures & Improvements	43,273	43,474	43,675	43,876	44,077	44,278	44,479	44,680	44,881	45,082	45,283	45,484	45,685	44,479		
17	355.3 Power Generation Equipment																
18	370.3 Receiving Wells																
19	371.3 Pumping Equipment	145,889	148,366	150,883	153,380	155,877	158,374	160,906	163,769	166,632	169,494	172,357	175,228	178,099	161,483		
20	389.3 Other Plant & Misc. Equipment																
21	TREATMENT AND DISPOSAL PLANT																
22	354.4 Structures & Improvements	481,951	484,449	486,947	489,445	491,942	494,440	496,938	499,436	501,934	504,431	506,929	509,427	511,925	496,938		
23	355.4 Power Generation Equipment																
24	360.4 Treatment & Disposal Equipment	214,965	220,066	225,166	230,267	235,367	240,468	245,568	250,669	255,789	260,890	265,990	271,091	277,070	245,655		
25	361.4 Plant Sewers	23,796	24,839	25,483	26,326	27,170	28,014	28,857	29,701	30,544	31,388	32,231	33,075	33,919	28,857		
26	362.4 Outfall Sewer Lines	303,700	305,030	306,360	307,689	309,019	310,349	311,679	313,009	314,339	315,668	316,998	318,328	319,658	311,679		
27	389.4 Other Plant & Misc. Equipment	9,479	9,530	9,581	9,631	9,682	9,733	9,784	9,834	9,885	9,936	9,986	10,037	10,088	9,784		
28	RECLAIMED WATER TREATMENT PLANT																
29	354.5 Structures & Improvements	1,183	1,226	1,270	1,314	1,358	1,402	1,445	1,489	1,533	1,577	1,621	1,664	1,708	1,445		
30	355.5 Power Generation Equipment																
31	371.5 Pumping Equipment																
32	374.5 Reuse Distribution Reservoirs																
33	380.5 Treatment & Disposal Equipment																
34	381.5 Plant Sewers																
35	389.5 Other Plant & Misc. Equipment																
36	RECLAIMED WATER DISTRIBUTION PLANT																
37	352.6 Franchises																
38	354.6 Structures & Improvements													100	8		
39	355.6 Power Generation Equipment																
40	366.6 Reuse Services																
41	367.6 Reuse Meters and Meter Installations													313	24		
42	371.6 Pumping Equipment																
43	375.6 Reuse Transmission and Distribution	306,752	321,148	333,543	345,938	358,334	370,729	383,124	395,520	407,915	420,311	432,881	445,452	475,996	384,587		
44	389.6 Other Plant & Misc. Equipment																
45	GENERAL PLANT																
46	354.7 Structures & Improvements	2,002	2,020	2,037	2,054	2,071	2,088	2,106	2,123	2,140	2,157	2,174	2,191	2,209	2,106		
47	390.7 Office Furniture & Equipment	43,442	43,663	43,924	44,185	44,409	44,693	44,960	45,268	45,565	45,863	46,160	46,519	46,890	45,043		
48	391.7 Transportation Equipment	111,009	111,560	112,150	112,721	112,910	113,384	113,858	114,332	114,997	107,345	108,433	109,521	110,606	111,758		
49	392.7 Stores Equipment																
50	393.7 Tools, Shop & Garage Equipment	4,196	4,252	4,308	4,363	4,419	4,475	4,531	4,587	4,644	4,701	4,758	4,814	4,871	4,532		
51	394.7 Laboratory Equipment	1,861	1,893	1,924	1,956	1,987	2,019	2,051	2,082	2,114	2,146	2,177	2,209	2,240	2,051		
52	395.7 Power Operated Equipment	26,447	26,740	27,034	27,328	27,621	27,915	28,209	28,502	28,798	29,090	29,383	29,677	29,971	28,209		
53	398.7 Communication Equipment	18,457	18,459	18,461	18,463	18,465	18,466	18,468	18,470	18,472	18,473	18,475	18,477	18,479	18,468		
54	397.7 Miscellaneous Equipment	114	127	139	152	165	178	190	203	216	228	241	254	266	190		
55	398.7 Other Tangible Plant																
56	Total	\$ 3,167,726	\$ 3,206,961	\$ 3,250,193	\$ 3,291,425	\$ 3,332,275	\$ 3,373,625	\$ 3,415,196	\$ 3,457,535	\$ 3,500,073	\$ 3,534,294	\$ 3,578,076	\$ 3,622,804	\$ 3,666,814	\$ 3,416,846		\$ -

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

Florida Public Service Commission

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001**

**Schedule: A-11
Page 1 of 1
Preparer: CJN & W**

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, 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	Wastewater
1	12/31/97 Balance	N/A	\$ 8,776,204
2	1998 Additions (through 09/30/98)		208,072
3	1998 Retirements (through 09/30/98)		
4	1998 Adjustments (through 09/30/98)		
5	09/30/98 Balance	-	8,984,276
6	1998 Additions (through 12/31/98)		1,414
7	1998 Retirements (through 12/31/98)		
8	1998 Adjustments (through 12/31/98)		(55,540)
9	12/31/98 Balance (Order No. PSC-99-1967-PAA-WS)	-	8,930,150
10	1999 Additions (through 09/30/99)		1,426,522
11	1999 Retirements (through 09/30/99)		
12	1999 Adjustments (through 09/30/99)		
13	09/30/99 Balance	-	10,356,672
14	2000 Projected Additions through 9/30/00		752,720
15	2000 Projected Retirements through 9/30/00		
16	2000 Projected Adjustments through 9/30/00		
17	9/30/00 Projected Balance	-	11,109,392
18	2001 Projected Additions through 9/30/01		463,922
19	2001 Projected Retirements through 9/30/01		
20	2001 Projected Adjustments through 9/30/01		
21	9/30/01 Projected Balance	\$ -	\$ 11,573,314

**Supporting Schedules: A-12
Recap Schedules: A-19**

Schedule of Contributions in Aid of Construction By Classification - Final Rates
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991943-3U
Test Year Ended: September 30, 2001
Historic [] or Projected [X]

Schedule: A-12(A)
Page 1 of 1
Preparer: CJW & W

Explanation: Provide the ending balances and thirteen month 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) September 2000	(3) October 2000	(4) November 2000	(5) December 2000	(6) January 2001	(7) February 2001	(8) March 2001	(9) April 2001	(10) May 2001	(11) June 2001	(12) July 2001	(13) August 2001	(14) September 2001	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
WATER																	
1	Plant Capacity Fees		N/A														
2	Line/Main Extension Fees																
3	Meter Installation Fees																
4	Contributed Lines																
5	Other (Describe)																
6																	
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
WASTEWATER																	
8	Plant Capacity Fees	\$ 2,506,991	\$ 2,515,366	\$ 2,521,740	\$ 2,528,115	\$ 2,534,145	\$ 2,540,175	\$ 2,546,205	\$ 2,552,235	\$ 2,558,265	\$ 2,564,295	\$ 2,570,325	\$ 2,576,356	\$ 2,582,386	2,546,046		
9	Line/Main Extension Fees																
10	Contributed Lines	8,600,401	8,600,401	8,654,488	8,654,488	8,655,026	8,703,409	8,780,000	8,897,896	8,897,896	8,897,896	8,990,928	8,990,928	8,990,928	8,791,899		
11	Other (Describe)																
12																	
13	Total	\$ 11,109,392	\$ 11,115,767	\$ 11,176,228	\$ 11,182,603	\$ 11,189,171	\$ 11,243,584	\$ 11,308,205	\$ 11,450,131	\$ 11,456,161	\$ 11,462,191	\$ 11,561,253	\$ 11,567,284	\$ 11,573,314	\$ 11,337,945		\$ -

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Schedule of Contributions in Aid of Construction By Classification - Intermediate Period
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Schedule Year Ended: September 30, 2000
Historic [] or Projected [X]

Schedule: A-12(B)
Page 1 of 1
Preparer: CJM & W

Explanation: Provide the ending balances and thirteen month 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) September 1999	(3) October 1999	(4) November 1999	(5) December 1999	(6) January 2000	(7) February 2000	(8) March 2000	(9) April 2000	(10) May 2000	(11) June 2000	(12) July 2000	(13) August 2000	(14) September 2000	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
WATER																	
1	Plant Capacity Fees		N/A														
2	Line/Main Extension Fees																
3	Meter Installation Fees																
4	Contributed Lines																
5	Other (Describe)																
6																	
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
WASTEWATER																	
8	Plant Capacity Fees	\$ 2,386,019	\$ 2,416,816	\$ 2,451,817	\$ 2,451,817	\$ 2,457,992	\$ 2,464,367	\$ 2,470,742	\$ 2,477,117	\$ 2,483,492	\$ 2,489,867	\$ 2,496,242	\$ 2,502,617	\$ 2,508,991	\$ 2,488,115		
9	Line/Main Extension Fees																
10	Contributed Lines	7,970,853	7,970,853	8,086,162	8,086,162	8,086,700	8,115,063	8,171,674	8,309,570	8,309,570	8,309,570	8,402,802	8,402,802	8,600,401	8,212,416		
11	Other (Describe)																
12																	
13	Total	\$ 10,356,872	\$ 10,389,471	\$ 10,517,779	\$ 10,517,779	\$ 10,524,692	\$ 10,579,450	\$ 10,642,416	\$ 10,786,687	\$ 10,793,062	\$ 10,799,437	\$ 10,898,844	\$ 10,905,219	\$ 11,109,392	\$ 10,678,531		\$ -

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Schedule of Contributions in Aid of Construction By Classification - Interim Rates
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Aloha URRIde, Inc.; Seven Springs Wastewater Division
Docket No.: 981843-SU
Test Year Ended: September 30, 1999
Historic [X] or Projected []

Schedule: A-12(C)
Page 1 of 1
Preparer: C.J.N. & W

Explanation: Provide the ending balance and thirteen month 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) September 1999	(3) October 1999	(4) November 1999	(5) December 1999	(6) January 2000	(7) February 2000	(8) March 2000	(9) April 2000	(10) May 2000	(11) June 2000	(12) July 2000	(13) August 2000	(14) September 2000	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
WATER																	
1	Plant Capacity Fees		N/A														
2	Line/Main Extension Fees																
3	Meter Installation Fees																
4	Contributed Lines																
5	Other (Describe)																
6																	
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
WASTEWATER																	
8	Plant Capacity Fees	\$ 1,738,802	\$ 1,739,250	\$ 1,740,018	\$ 1,740,018	\$ 1,740,018	\$ 1,740,018	\$ 1,740,223	\$ 1,783,213	\$ 2,109,885	\$ 2,110,279	\$ 2,385,812	\$ 2,386,019	\$ 2,386,019	1,849,180		
9	Line/Main Extension Fees																
10	Contributed Lines	7,245,874	7,246,874	7,245,874	7,180,134	7,191,084	7,276,522	7,376,484	7,819,988	7,819,988	7,619,988	7,784,289	7,784,289	7,870,853	7,474,723		
11	Other (Describe)																
12																	
13	Total	\$ 6,984,276	\$ 6,985,924	\$ 6,985,890	\$ 6,930,150	\$ 6,931,100	\$ 9,016,538	\$ 9,116,707	\$ 9,403,201	\$ 9,729,853	\$ 9,730,267	\$ 10,170,081	\$ 10,170,288	\$ 10,356,872	\$ 9,423,903		\$ -

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

Florida Public Service Commission

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001**

**Schedule: A-13
Page 1 of 1
Preparer: CJN & W**

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	Wastewater
1	12/31/97 Balance	N/A	\$ 2,157,990
2	1998 Additions (through 09/30/98)		206,833
3	1998 Retirements (through 09/30/98)		
4	1998 Adjustments (through 09/30/98)		
5	09/30/98 Balance	-	2,364,823
6	1998 Additions (through 12/31/98)		83,060
7	1998 Retirements (through 12/31/98)		
8	1998 Adjustments (through 12/31/98)		
9	12/31/98 Balance (Order No. PSC-99-1967-PAA-WS)	-	2,447,883
10	1999 Additions (through 09/30/99)		270,171
11	1999 Retirements (through 09/30/99)		
12	1999 Adjustments (through 09/30/99)		
13	09/30/99 Balance	-	2,718,054
14	2000 Projected Additions through 9/30/00		381,433
15	2000 Projected Retirements through 9/30/00		
16	2000 Projected Adjustments through 9/30/00		
17	9/30/00 Projected Balance	-	3,099,487
18	2001 Projected Additions through 9/30/01		405,479
19	2001 Projected Retirements through 9/30/01		
20	2001 Projected Adjustments through 9/30/01		
21	9/30/01 Projected Balance	\$ -	\$ 3,504,966

Supporting Schedules: A-14

Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC By Classification - Final Rates
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001
Historic [] or Projected [X]

Schedule: A-14(A)
Page 1 of 1
Preparer: C.J.N & W

Explanation: Provide the ending balances and thirteen month 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 year also.

Line No.	(1) Description	(2) September 2000	(3) October 2000	(4) November 2000	(5) December 2000	(6) January 2001	(7) February 2001	(8) March 2001	(9) April 2001	(10) May 2001	(11) June 2001	(12) July 2001	(13) August 2001	(14) September 2001	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
WATER																	
1	Plant Capacity Fees		N/A														
2	Line/Main Extension Fees																
3	Meter Installation Fees																
4	Contributed Lines																
5	Other (Describe)																
6																	
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
WASTEWATER																	
8	Plant Capacity Fees	\$ 850,263	\$ 858,198	\$ 866,139	\$ 874,095	\$ 882,050	\$ 890,006	\$ 897,961	\$ 905,916	\$ 913,871	\$ 921,827	\$ 929,782	\$ 937,738	\$ 945,693	897,964		
9	Line/Main Extension Fees																
10	Contributed Lines	2,249,224	2,274,519	2,299,806	2,325,273	2,351,273	2,377,273	2,403,273	2,429,273	2,455,273	2,781,273	2,507,273	2,533,273	2,559,273	2,426,844		
11	Other (Describe)																
12																	
13	Total	\$ 3,099,487	\$ 3,132,715	\$ 3,166,035	\$ 3,199,368	\$ 3,233,323	\$ 3,267,279	\$ 3,301,234	\$ 3,335,189	\$ 3,369,144	\$ 3,703,100	\$ 3,437,055	\$ 3,471,011	\$ 3,504,966	\$ 3,324,808		\$ -

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Schedule of Accumulated Amortization of CIAC By Classification - Intermediate Period
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991843-SU
Test Year Ended: September 30, 2000
Historic [] or Projected [X]

Schedule: A-14(B)
Page 1 of 1
Preparer: C.J.N & W

Explanation: Provide the ending balances and thirteen month 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 year also.

Line No.	(1) Description	(2) September 1999	(3) October 1999	(4) November 1999	(5) December 1999	(6) January 2000	(7) February 2000	(8) March 2000	(9) April 2000	(10) May 2000	(11) June 2000	(12) July 2000	(13) August 2000	(14) September 2000	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
WATER																	
1	Plant Capacity Fees		N/A														
2	Line/Main Extension Fees																
3	Meter Installation Fees																
4	Contributed Lines																
5	Other (Describe)																
6																	
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
WASTEWATER																	
8	Plant Capacity Fees	\$ 758,247	\$ 765,795	\$ 773,399	\$ 781,002	\$ 788,819	\$ 796,221	\$ 803,839	\$ 811,478	\$ 819,235	\$ 826,992	\$ 834,749	\$ 842,506	\$ 850,263	804,027		
9	Line/Main Extension Fees																
10	Contributed Lines	1,959,807	1,963,414	2,006,848	2,030,282	2,053,715	2,077,260	2,100,940	2,125,003	2,149,066	2,173,130	2,197,709	2,222,289	2,246,224	2,102,207		
11	Other (Describe)																
12																	
13	Total	\$ 2,718,054	\$ 2,749,209	\$ 2,780,247	\$ 2,811,284	\$ 2,842,334	\$ 2,873,481	\$ 2,904,779	\$ 2,936,481	\$ 2,968,301	\$ 3,000,122	\$ 3,032,458	\$ 3,064,795	\$ 3,096,467	\$ 2,906,234		\$ -

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Schedule of Accumulated Amortization of CIAC By Classification - Interim Rates
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Historic [X] or Projected []

Schedule: A-14(C)
Page 1 of 1
Preparer: C.J.N. & W

Explanation: Provide the ending balances and thirteen month 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 year also.

Line No.	(1) Description	(2) September 1998	(3) October 1998	(4) November 1998	(5) December 1998	(6) January 1999	(7) February 1999	(8) March 1999	(9) April 1999	(10) May 1999	(11) June 1999	(12) July 1999	(13) August 1999	(14) September 1999	(15) 13 Month Average	(16) Non-Used Useful %	(17) Non-Used Amount
WATER																	
1	Plant Capacity Fees		N/A														
2	Line/Main Extension Fees																
3	Meter Installation Fees																
4	Contributed Lines																
5	Other (Describe)																
6																	
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
WASTEWATER																	
8	Plant Capacity Fees	\$ 671,811	\$ 878,825	\$ 685,839	\$ 692,854	\$ 899,868	\$ 708,883	\$ 713,897	\$ 721,048	\$ 728,257	\$ 735,470	\$ 743,081	\$ 750,854	\$ 758,247	714,382		
9	Line/Main Extension Fees																
10	Contributed Lines	1,693,012	1,713,884	1,734,357	1,755,029	1,775,702	1,796,495	1,817,445	1,838,899	1,861,504	1,884,108	1,908,851	1,933,194	1,959,807	1,820,914		
11	Other (Describe)																
12																	
13	Total	\$ 2,364,823	\$ 2,392,509	\$ 2,420,196	\$ 2,447,883	\$ 2,475,570	\$ 2,503,378	\$ 2,531,342	\$ 2,559,945	\$ 2,589,761	\$ 2,619,578	\$ 2,651,712	\$ 2,683,848	\$ 2,718,054	\$ 2,535,276		\$ -

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Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999

Schedule: A-15
Page 1 of 1
Preparer: CJN & W

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.

Line
No.

- 1 The Utility's approved AFUDC rate of 14.71%, discounted to a monthly rate of 1.1502%, per Order No. 22206, dated
- 2 November 26, 1989.

- 3 The Utility's approved AFUDC rate of 9.08%, discounted to a monthly rate of .726890%, per Order No. PSC-99-1917-
- 4 FOF-WS for construction projects beginning January 1, 1999.

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

Florida Public Service Commission

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001**

**Schedule: A-16
Page 1 of 1
Preparer: CJN & W**

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	Wastewater
1	12/31/97 Balance	N/A	\$ -
2	1998 Additions (through 09/30/98)		
3	1998 Retirements (through 09/30/98)		
4	1998 Adjustments (through 09/30/98)		
5	09/30/98 Balance	-	-
6	1998 Additions (through 12/31/98)		
7	1998 Retirements (through 12/31/98)		
8	1998 Adjustments (through 12/31/98)		
9	12/31/98 Balance (Order No. PSC-99-1967-PAA-WS)	-	-
10	1999 Additions (through 09/30/99)		
11	1999 Retirements (through 09/30/99)		
12	1999 Adjustments (through 09/30/99)		
13	09/30/99 Balance	-	-
14	2000 Projected Additions through 9/30/00		
15	2000 Projected Retirements through 9/30/00		
16	2000 Projected Adjustments through 9/30/00		
17	9/30/00 Projected Balance	-	-
18	2001 Projected Additions through 9/30/01		
19	2001 Projected Retirements through 9/30/01		
20	2001 Projected Adjustments through 9/30/01		
21	9/30/01 Projected Balance	\$ -	\$ -

Note: The Company does not collect Advances for Construction; therefore, this Schedule is not applicable

Recap Schedules: A-1, A-2, A-19

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-17(A)

Docket No.: 991643-SU

Page 1 of 2

Test Year Ended: September 30, 2001

Preparer: CJN & W

Recap Schedule: A-2(A)

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No		Total Company	Adjustments	Adjusted
1	Current Assets and Deferred Debits			
2	Cash	\$ 557,243		\$ 557,243
3	Accounts Rec'b - water/sewer	706,239		706,239
4	Accts. Rec'b - Assoc. Cos.	3,973	(3,973) (B)	-
5	Accts. Rec'b - Other (Income Tax Deposits)	16,294		16,294
6	Allowance for Bad Debts	(6,900)		(6,900)
7	Miscellaneous Current & Accrued Assets	1,154		1,154
8	Unamortized Debt Discount & Exp.	70,553	(70,553) (A)	-
9	Other Miscellaneous Deferred Debits	376,070	(223,954) (D)	152,116
10	Accum. Deferred Income Taxes	2,098,906	(2,098,906) (C)	-
11	Total Current Assets and Deferred Debits	3,823,532	(2,397,386)	1,426,146
12	Current Liabilities and Deferred Credits			
13	Accounts Payable	410,482		410,482
14	Accounts Payable - C.W.I.P.	38,612	(38,612) (A)	-
15	Notes & Accounts Payable - Assoc. Cos.	28,437	(28,437) (B)	-
16	Customer Deposits	93,295	(93,295) (A)	-
17	Accrued Taxes	268,823		268,823
18	Current Portion Long Term Debt	188,883	(188,883) (A)	-
19	Misc. Current and Accrued Liabilities	20,439		20,439
20	Accum. Deferred Income Taxes	770,040	(770,040) (A)	-
21	Total Current Liabilities and Deferred Credit	1,819,011	(1,119,267)	699,744
22	Total Working Capital	\$ 2,004,521	\$ (1,278,119)	\$ 726,402

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 2001

Schedule: A-17(A)

Page 2 of 2

Preparer: CJN & W

Recap Schedule: A-2(A)

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No	Adjustments	Amount				
1	(A) Remove current assets and liabilities accounted for elsewhere in the rate making process					
2	Unamortized Debt Discount & Exp.	\$ (70,553)				
3	Accounts Payable - CWIP	38,612				
4	Customer Deposits	93,295				
5	Current Portion Long Term Debt	188,883				
6	Accum. Def. Income Taxes(Cr)	770,040				
7		<u>\$ 1,020,277</u>				
8	(B) Remove Receivables and Payable to related parties					
9	Accts. Rec'b - Assoc. Cos.	\$ (3,973)				
10	Notes & Accounts Payable - Assoc. Cos.	28,437				
11		<u>\$ 24,464</u>				
12	(C) Remove deferred tax assets related to taxable CIAC	<u>\$ (2,098,906)</u>				
13	(D) Remove deferred debits for below the line expense	<u>\$ (223,954)</u>				
14	Allocation of Total Working Capital					
15						
16	Aloha Gardens	Aloha Gardens	Seven Springs	Seven Springs		
17	Water	Sewer	Water	Sewer	Total	
18	O & M Expense	<u>\$ 317,673</u>	<u>\$ 754,032</u>	<u>\$ 1,386,346</u>	<u>\$ 2,250,762</u>	<u>\$ 4,708,813</u>
19	Percent	<u>6.75 %</u>	<u>16.01 %</u>	<u>29.44 %</u>	<u>47.80 %</u>	<u>100 %</u>
20	Working Capital	<u>\$ 49,032</u>	<u>\$ 116,298</u>	<u>\$ 213,853</u>	<u>\$ 347,220</u>	<u>\$ 726,403</u>
21	Percent	<u>6.75 %</u>	<u>16.01 %</u>	<u>29.44 %</u>	<u>47.80 %</u>	<u>100 %</u>

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-17(B)

Docket No.: 991643-SU

Page 1 of 2

Test Year Ended: September 30, 2000

Preparer: C.J.N. & W

Recap Schedule: A-2(B)

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No		Total Company	Adjustments	Adjusted
1	Current Assets and Deferred Debits			
2	Cash	\$ 541,035		\$ 541,035
3	Accounts Rec'b - water/sewer	688,396		688,396
4	Accts. Rec'b - Assoc. Cos.	4,033	(4,033) (B)	-
5	Accts. Rec'b - Other (Income Tax Deposits)	16,294		16,294
6	Allowance for Bad Debts	(6,900)		(6,900)
7	Miscellaneous Current & Accrued Assets	1,065		1,065
8	Unamortized Debt Discount & Exp.	75,230	(75,230) (A)	-
9	Clearing Accounts	(2,681)		(2,681)
10	Deferred Rate Case Expense	7,433		7,433
11	Other Miscellaneous Deferred Debits	391,161	(236,045) (D)	155,116
12	Accum. Deferred Income Taxes	2,165,786	(2,165,786) (C)	-
13	Total Current Assets and Deferred Debits	3,880,852	(2,481,094)	1,399,758
14	Current Liabilities and Deferred Credits			
15	Accounts Payable - Trade	398,505		398,505
16	Accounts Payable - C.W.I.P.	48,704	(48,704) (A)	-
17	Notes & Accounts Payable - Assoc. Cos.	28,437	(28,437) (B)	-
18	Customer Deposits	129,746	(129,746) (A)	-
19	Accrued Taxes	275,510		275,510
20	Current Portion Long Term Debt	48,502	(48,502) (A)	-
21	Misc. Current and Accrued Liabilities	20,739		20,739
22	Accum Deferred Income Taxes	618,073	(618,073) (A)	-
23	Total Current Liabilities and Deferred Credit	1,568,216	(873,462)	694,754
24	Total Working Capital	\$ 2,312,636	\$ (1,607,632)	\$ 705,004

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 2000

Schedule: A-17(B)

Page 2 of 2

Preparer: CJN & W

Recap Schedule: A-2(B)

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No		Amount				
1	(A) Remove current assets and liabilities accounted for elsewhere in the rate making process					
2	Unamortized Debt Discount & Exp.					\$ (75,230)
3	Accounts Payable - CWIP					48,704
4	Customer Deposits					129,746
5	Current Portion Long Term Debt					48,502
6	Accum. Def. Income Taxes(Cr)					<u>618,073</u>
7						<u>\$ 769,795</u>
8	(B) Remove Receivables and Payable to related parties					
9	Accts. Rec'b - Assoc. Cos.					\$ (4,033)
10	Notes & Accounts Payable - Assoc. Cos.					<u>28,437</u>
11						<u>\$ 24,404</u>
12	(C) Remove deferred tax assets related to taxable CIAC					<u>\$ (2,165,786)</u>
13	(D) Remove deferred debits for below the line expense					<u>\$ (236,045)</u>
14	Allocation of Total Working Capital					
15		Aloha	Aloha	Seven	Seven	
16		Gardens	Gardens	Springs	Springs	
17		Water	Sewer	Water	Sewer	Total
18	O & M Expense	<u>\$ 317,673</u>	<u>\$ 754,032</u>	<u>\$ 1,322,698</u>	<u>\$ 1,718,744</u>	<u>\$ 4,113,147</u>
19	Percent	<u>7.72 %</u>	<u>18.33 %</u>	<u>32.16 %</u>	<u>41.79 %</u>	<u>100 %</u>
20	Working Capital	<u>\$ 54,426</u>	<u>\$ 129,228</u>	<u>\$ 226,729</u>	<u>\$ 294,620</u>	<u>\$ 705,003</u>
21	Percent	<u>7.72 %</u>	<u>18.33 %</u>	<u>32.16 %</u>	<u>41.79 %</u>	<u>100 %</u>

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: A-17(C)

Docket No.: 991643-SU

Page 1 of 2

Test Year Ended: September 30, 1999

Preparer: C.J.N. & W

Recap Schedule: A-2(B)

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No		Total Company	Adjustments	Adjusted
1	<u>Current Assets and Deferred Debits</u>			
2	Cash	\$ 555,738		\$ 555,738
3	Accounts Rec'b - water/sewer	672,719		672,719
4	Accts. Rec'b - Assoc. Cos.	3,973	\$ (3,973) (B)	-
5	Accts. Rec'b - Other (Income Tax Deposits)	36,919		36,919
6	Allowance for Bad Debts	(6,900)		(6,900)
7	Miscellaneous Current & Accrued Assets	1,154		1,154
8	Loss on Plant Retirement	2,431		2,431
9	Unamortized Debt Discount & Exp.	22,661	(22,661) (A)	-
10	Clearing Accounts	(4,746)		(4,746)
11	Deferred Rate Case Expense	274,671	(230,086) (C)	44,585
12	Other Miscellaneous Deferred Debits	210,584	(98,204) (E)	112,380
13	Accum. Deferred Income Taxes	2,242,610	(2,242,610) (D)	-
14	Total Current Assets and Deferred Debits	4,011,814	(2,597,534)	1,414,280
15	<u>Current Liabilities and Deferred Credits</u>			
16	Accounts Payable - Trade	413,307		413,307
17	Accounts Payable - C.W.I.P.	143,069	(143,069) (A)	-
18	Notes Payable	61,538	(61,538) (A)	-
19	Notes & Accounts Payable - Assoc. Cos.	28,416	(28,416) (B)	-
20	Customer Deposits	215,795	(215,795) (A)	-
21	Accrued Taxes	343,468		343,468
22	Misc. Current and Accrued Liabilities	20,439		20,439
23	Accum Deferred Income Taxes	475,501	(475,501) (A)	-
24	Total Current Liabilities and Deferred Credit	1,701,533	(924,319)	777,214
25	Total Working Capital	\$ 2,310,281	\$ (1,673,215)	\$ 637,066

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 1999

Schedule: A-17(C)

Page 2 of 2

Preparer: C.J.N & W

Recap Schedule: A-2(B)

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No	Adjustments	Amount				
1	(A) Remove current assets and liabilities accounted for elsewhere in the rate making process					
2	Unamortized Debt Discount & Exp.	\$ (22,661)				
3	Accounts Payable - CWIP	143,069				
4	Notes Payable	61,538				
5	Customer Deposits	215,795				
6	Accum. Def. Income Taxes	475,501				
7		<u>\$ 873,242</u>				
8	(B) Remove Receivables and Payable to related parties					
9	Accts. Rec'b - Assoc. Cos.	\$ (3,973)				
10	Notes & Accounts Payable - Assoc. Cos.	28,416				
11		<u>\$ 24,443</u>				
12	(C) Adjust deferred rate case expense to average balance allowed by commission					
13	and remove disallowed amounts	<u>\$ (230,086)</u>				
14	(D) Remove deferred tax assets related to taxable CIAC	<u>\$ (2,242,610)</u>				
15	(E) Remove other deferred Regulatory Commission expense disallowed	<u>\$ (98,204)</u>				
16	by Commission and below the line expense					
17	Allocation of Total Working Capital					
18	Aloha	Aloha	Seven	Seven		
19	Gardens	Gardens	Springs	Springs		
20	Water	Sewer	Water	Sewer	Total	
21	O & M Expense	\$ 317,673	\$ 754,032	\$ 1,261,575	\$ 1,577,736	\$ 3,911,016
22	Percent	8.12 %	19.28 %	32.26 %	40.34 %	100 %
23	Working Capital	\$ 51,731	\$ 122,826	\$ 205,517	\$ 256,992	\$ 637,066
24	Percent	8.12 %	19.28 %	32.26 %	40.34 %	100 %

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule: A-18(A)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	(1) ASSETS	(2) September 2000	(3) October 2000	(4) November 2000	(5) December 2000	(6) January 2001	(7) February 2001	(8) March 2001	(9) April 2001	(10) May 2001	(11) June 2001	(12) July 2001	(13) August 2001	(14) September 2001	(15) 13 Month Average
1	Utility Plant in Service	\$ 32,361,878	\$ 32,697,599	\$ 32,766,646	\$ 33,456,129	\$ 33,473,667	\$ 33,535,050	\$ 33,606,641	\$ 33,759,537	\$ 33,866,617	\$ 33,881,617	\$ 33,989,649	\$ 34,004,649	\$ 34,019,649	\$ 33,493,794
2	Construction Work in Progress	538,280	202,537	133,450											67,250
3	Other Utility Plant Adjustments														
4	GROSS UTILITY PLANT	32,900,158	32,900,136	32,900,096	33,456,129	33,473,667	33,535,050	33,606,641	33,759,537	33,866,617	33,881,617	33,989,649	34,004,649	34,019,649	33,561,044
5	Less: Accumulated Depreciation	(8,083,025)	(8,147,328)	(8,211,732)	(8,277,279)	(8,343,444)	(8,409,616)	(8,475,783)	(8,541,954)	(8,608,357)	(8,674,831)	(8,740,498)	(8,806,158)	(8,871,621)	(8,476,294)
6	NET UTILITY PLANT	24,817,111	24,752,808	24,688,364	25,178,850	25,130,223	25,125,434	25,130,858	25,217,583	25,258,260	25,206,786	25,249,151	25,198,491	25,147,828	25,084,750
7	Cash	562,483	543,205	545,375	547,545	549,715	551,885	554,055	556,225	558,395	560,565	562,735	564,905	567,075	557,243
8	Accounts Rec'd - trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Accounts Rec'd - water/sewer	705,095	691,154	693,915	696,675	699,435	702,195	704,955	707,715	710,475	713,235	715,995	718,755	721,515	706,239
10	Accts. Rec'd - Assoc. Cos.	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973
11	Notes Rec'd - Assoc. Cos.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Income Tax Deposits	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294
13	Accrued Interest Rec'd	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Allowance for Bad Debts	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
15	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Miscellaneous Current & Accrued Asset	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154
17	TOTAL CURRENT ASSETS	1,302,099	1,248,880	1,253,811	1,258,741	1,263,671	1,268,601	1,273,531	1,278,461	1,283,391	1,288,321	1,293,251	1,298,181	1,303,111	1,278,003
18	Loss on Plant Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Unamortized Debt Discount & Exp.	72,836	72,437	72,038	71,639	71,240	71,021	70,622	70,223	69,824	69,425	69,026	68,627	68,228	70,553
20	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Clearing Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Deferred Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Miscellaneous Deferred Debits	383,917	382,609	381,301	379,993	378,685	377,377	376,070	374,762	373,454	372,146	370,838	369,530	368,222	376,070
24	Accum. Deferred Income Taxes	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,104,137	2,036,131	2,098,906
25	TOTAL OTHER ASSETS	2,560,890	2,559,163	2,557,476	2,555,789	2,554,062	2,552,535	2,550,829	2,549,122	2,547,415	2,545,706	2,544,001	2,542,294	2,472,581	2,545,529
26	TOTAL ASSETS	\$ 28,680,100	\$ 28,560,871	\$ 28,499,651	\$ 28,993,360	\$ 28,947,956	\$ 28,946,570	\$ 28,955,216	\$ 29,045,166	\$ 29,089,096	\$ 29,040,815	\$ 29,086,403	\$ 29,036,966	\$ 28,923,520	\$ 28,908,262

(Revised)
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Comparative Balance Sheet - Assets - Intermediate Period

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule: A-18(B)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	(1) ASSETS	(2) September 1999	(3) October 1999	(4) November 1999	(5) December 1999	(6) January 2000	(7) February 2000	(8) March 2000	(9) April 2000	(10) May 2000	(11) June 2000	(12) July 2000	(13) August 2000	(14) September 2000	(15) 13 Month Average
1	Utility Plant in Service	\$ 26,759,365	\$ 26,788,303	\$ 26,883,812	\$ 26,902,837	\$ 26,936,946	\$ 27,000,330	\$ 27,071,921	\$ 27,224,817	\$ 27,239,817	\$ 27,254,817	\$ 27,362,849	\$ 27,377,849	\$ 32,361,878	\$ 27,474,258
2	Construction Work in Progress	273,527	95,509	16,825	34,309	479,693	538,676	543,200	1,076,831	1,810,430	1,860,460	2,408,793	3,412,996	538,260	993,193
3	Other Utility Plant Adjustments														
4	GROSS UTILITY PLANT	<u>27,032,912</u>	<u>26,883,812</u>	<u>26,902,637</u>	<u>26,936,946</u>	<u>27,416,639</u>	<u>27,539,008</u>	<u>27,615,121</u>	<u>28,301,648</u>	<u>28,850,247</u>	<u>29,135,277</u>	<u>29,771,642</u>	<u>30,790,845</u>	<u>32,900,136</u>	<u>28,467,451</u>
5	Less: Accumulated Depreciation	<u>(7,120,400)</u>	<u>(7,187,345)</u>	<u>(7,214,473)</u>	<u>(7,261,680)</u>	<u>(7,308,742)</u>	<u>(7,355,968)</u>	<u>(7,403,346)</u>	<u>(7,451,140)</u>	<u>(7,496,097)</u>	<u>(7,547,054)</u>	<u>(7,595,531)</u>	<u>(7,644,008)</u>	<u>(8,083,025)</u>	<u>(7,434,524)</u>
6	NET UTILITY PLANT	<u>19,912,512</u>	<u>19,716,467</u>	<u>19,688,164</u>	<u>19,675,266</u>	<u>20,107,897</u>	<u>20,183,038</u>	<u>20,211,775</u>	<u>20,850,508</u>	<u>21,354,150</u>	<u>21,588,223</u>	<u>22,176,111</u>	<u>23,146,837</u>	<u>24,817,111</u>	<u>21,032,927</u>
7	Cash	190,758	557,866	580,194	562,423	564,852	566,881	569,110	571,339	573,568	575,797	578,026	580,254	582,483	541,035
8	Accounts Rec' b - trade														
9	Accounts Rec' b - water/sewer	668,770	675,417	678,115	680,813	683,511	686,209	688,907	691,605	691,605	697,001	699,699	702,397	705,095	688,388
10	Accts. Rec' b - Assoc. Cos.	4,757	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	4,033
11	Notes Rec' b - Assoc. Cos.														
12	Income Tax Deposits	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294
13	Accrued Interest Rec' b														
14	Allowance for Bad Debts	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
15	Materials & Supplies														
16	Miscellaneous Current & Accrued Asset		1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,065
17	TOTAL CURRENT ASSETS	<u>873,879</u>	<u>1,247,904</u>	<u>1,252,830</u>	<u>1,257,757</u>	<u>1,262,664</u>	<u>1,267,611</u>	<u>1,272,538</u>	<u>1,277,465</u>	<u>1,279,694</u>	<u>1,287,319</u>	<u>1,292,246</u>	<u>1,297,172</u>	<u>1,302,099</u>	<u>1,243,923</u>
18	Loss on Plant Retirement														
19	Unamortized Debt Discount & Exp.	77,624	77,225	76,826	76,427	76,028	75,629	75,230	74,831	74,432	74,033	73,634	73,235	72,836	75,230
20	Prelim. Survey & Investigation Charges														
21	Clearing Accounts	(34,860)													(2,681)
22	Deferred Rate Case Expense	14,861	13,623	12,385	11,147	9,909	6,671	7,433	8,195	4,957	3,719	2,481	1,243	383,917	7,433
23	Other Miscellaneous Deferred Debts	396,305	396,997	395,689	394,381	393,073	391,765	391,765	390,457	389,149	387,841	386,533	385,225	383,917	391,161
24	Accum. Deferred Income Taxes	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,170,923</u>	<u>2,104,137</u>	<u>2,165,786</u>
25	TOTAL OTHER ASSETS	<u>2,626,853</u>	<u>2,656,768</u>	<u>2,655,823</u>	<u>2,652,876</u>	<u>2,649,933</u>	<u>2,646,968</u>	<u>2,645,351</u>	<u>2,642,406</u>	<u>2,639,461</u>	<u>2,636,516</u>	<u>2,633,571</u>	<u>2,630,626</u>	<u>2,560,890</u>	<u>2,636,929</u>
26	TOTAL ASSETS	<u>\$ 23,413,044</u>	<u>\$ 23,623,139</u>	<u>\$ 23,598,817</u>	<u>\$ 23,585,901</u>	<u>\$ 24,020,514</u>	<u>\$ 24,097,637</u>	<u>\$ 24,129,664</u>	<u>\$ 24,770,379</u>	<u>\$ 25,273,305</u>	<u>\$ 25,512,058</u>	<u>\$ 26,101,928</u>	<u>\$ 27,074,635</u>	<u>\$ 28,680,100</u>	<u>\$ 24,913,779</u>

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(Revised)

Comparative Balance Sheet - Assets - Interim Rates

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

Schedule: A-19(C)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	(1) ASSETS	(2) September 1998	(3) October 1998	(4) November 1998	(5) December 1998	(6) January 1999	(7) February 1999	(8) March 1999	(9) April 1999	(10) May 1999	(11) June 1999	(12) July 1999	(13) August 1999	(14) September 1999	(15) 13 Month Average
1	UTILITY Plant in Service	\$ 23,634,782	\$ 23,647,592	\$ 23,691,216	\$ 23,702,362	\$ 23,708,977	\$ 23,736,318	\$ 23,752,441	\$ 23,763,696	\$ 23,786,513	\$ 23,854,801	\$ 23,854,801	\$ 23,865,861	\$ 26,759,385	\$ 23,981,303
2	Construction Work in Progress	271,108	297,451	325,367	354,465	374,513	392,923	928,175	1,368,247	1,451,735	1,477,487	1,498,074	1,909,809	273,527	840,068
3	Other UTILITY Plant Adjustments														
4	GROSS UTILITY PLANT	23,905,890	23,945,043	24,016,583	24,056,827	24,081,490	24,129,241	24,680,616	25,132,143	25,238,248	25,332,288	25,350,875	25,775,670	27,032,912	24,821,371
5	Less: Accumulated Depreciation	(5,786,331)	(5,770,998)	(5,775,664)	(6,499,763)	(6,504,430)	(6,509,098)	(6,513,763)	(6,518,430)	(6,523,098)	(6,638,511)	(6,663,993)	(6,689,475)	(7,120,400)	(6,422,612)
6	NET UTILITY PLANT	18,119,557	18,174,045	18,240,919	17,557,064	17,577,060	17,620,145	18,166,853	18,613,713	18,715,152	18,693,777	18,686,882	19,086,195	19,912,512	18,398,759
7	Cash	652,310	601,916	787,737	545,226	489,940	515,645	490,473	344,374	800,261	395,771	784,274	425,915	190,758	555,738
8	Accounts Rec' b - trade														
9	Accounts Rec' b - water/sewer	577,894	630,472	725,155	588,585	725,148	789,281	681,990	854,399	658,618	689,527	558,921	815,784	688,770	672,719
10	Accts. Rec' b - Assoc. Cos.	4,637	6,168	7,656	6,916	426	800	1,493	2,093	2,441	2,926	3,573	5,785	4,757	3,973
11	Notes Rec' b - Assoc. Cos.														
12	Income Tax Deposits	209,821	41,158	41,158	41,158	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	16,294	36,919
13	Accrued Interest Rec' b														
14	Allowance for Bad Debts	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
15	Materials & Supplies														
16	Miscellaneous Current & Accrued Asset	5,000	5,000	5,000											1,154
17	TOTAL CURRENT ASSETS	1,442,562	1,477,814	1,559,806	1,176,985	1,224,908	1,315,120	1,183,350	1,010,280	1,470,714	1,097,818	1,357,162	1,256,858	673,678	1,263,603
18	Loss on Plant Retirement	10,534	10,534	10,534											2,431
19	Unamortized Debt Discount & Exp.	15,037	14,990	14,943	14,898	14,851	14,803	14,757	14,710	14,663	14,616	14,570	54,129	77,624	22,961
20	Prelim. Survey & Investigation Charges														
21	Clearing Accounts			38									(26,670)	(34,860)	(4,746)
22	Deferred Rate Case Expense	120,572	120,572	122,297	225,174	399,742	403,701	391,708	379,716	367,723	355,730	343,737	325,190	14,861	274,671
23	Other Miscellaneous Deferred Debts	329,091	339,402	366,734	313,989	131,910	126,695	130,162	129,385	124,170	118,955	113,740	115,080	398,305	210,584
24	Accum. Deferred Income Taxes	2,312,897	2,312,697	2,312,897	2,227,146	2,227,146	2,227,146	2,227,146	2,227,146	2,227,146	2,227,146	2,227,146	2,227,146	2,170,923	2,242,610
25	TOTAL OTHER ASSETS	2,788,131	2,798,395	2,827,443	2,761,167	2,773,649	2,772,345	2,783,773	2,750,957	2,733,702	2,716,447	2,699,193	2,694,675	2,626,853	2,748,211
26	TOTAL ASSETS	\$ 22,370,250	\$ 22,450,254	\$ 22,626,168	\$ 21,515,236	\$ 21,575,615	\$ 21,707,610	\$ 22,093,976	\$ 22,374,930	\$ 22,919,588	\$ 22,507,842	\$ 22,743,237	\$ 23,037,728	\$ 23,413,044	\$ 22,410,573

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 981843-SU
 Test Year Ended: September 30, 2001

Schedule: A-19(A)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) September 2000	(3) October 2000	(4) November 2000	(5) December 2000	(6) January 2001	(7) February 2001	(8) March 2001	(9) April 2001	(10) May 2001	(11) June 2001	(12) July 2001	(13) August 2001	(14) September 2001	(15) 13 Month Average
1	Common Stock Issued	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
2	Preferred Stock Issued	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
3	Additional Paid In Capital	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800
4	Retained Earnings	1,780,895	1,481,814	1,817,947	2,428,898	2,341,772	2,208,092	2,288,440	2,268,510	2,314,273	2,582,549	2,230,847	2,205,262	1,980,281	2,148,537
5	Other Equity Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,422,795	2,123,714	2,480,047	3,070,798	2,983,872	2,848,192	2,908,540	2,910,610	2,956,373	3,224,849	2,872,947	2,847,362	2,622,381	2,788,637
7	Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Taxes	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,204,358	2,068,320	2,193,894
9	Advances From Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Long-Term Debt	8,536,631	8,434,705	8,414,291	8,343,812	8,445,362	8,515,300	8,516,610	8,435,333	8,422,073	8,400,281	8,378,884	8,357,309	8,335,575	8,425,859
11	TOTAL LONG-TERM DEBT	10,740,989	10,639,063	10,618,649	10,548,170	10,849,720	10,719,658	10,720,966	10,839,891	10,826,431	10,804,639	10,583,242	10,561,667	10,403,895	10,618,753
7	Accounts Payable - Trade	430,181	400,103	401,701	403,289	404,627	408,425	408,023	409,621	411,219	412,817	414,415	418,013	417,611	410,482
8	Accounts Payable - CWIP	53,820	202,537	133,450	69,948	-	-	-	15,285	10,708	-	16,205	-	-	38,612
9	Notes & Accounts Payable - Assoc. Cos.	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437
10	Customer Deposits	98,282	95,788	95,290	94,794	94,298	93,802	93,306	92,810	92,314	91,818	91,322	90,779	90,237	93,295
11	Accrued Taxes	408,451	449,248	112,953	155,750	192,023	234,820	152,042	194,839	237,838	280,433	316,706	359,503	402,300	268,823
12	Current Portion Long Term Debt	52,544	200,245	200,245	200,245	200,245	200,245	200,245	200,245	200,245	200,245	200,245	200,245	200,245	188,883
13	Accrued Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Misc. Current and Accrued Liabilities	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439
15	TOTAL CURRENT & ACCRUED LIABILITIES	1,088,164	1,398,795	892,515	972,912	940,269	984,168	902,492	981,678	1,000,988	1,034,189	1,087,789	1,115,416	1,159,269	1,048,971
16	Advances for Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prepaid Capacity Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Accum. Deferred ITC's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Contributions in Aid of Construction	18,797,981	18,804,356	18,864,817	18,871,192	18,877,780	18,932,173	18,994,794	19,138,720	19,144,750	19,150,780	19,248,842	19,255,873	19,261,903	19,026,534
22	Less: Accum. Amortization of CIAC	(5,120,532)	(5,153,780)	(5,187,080)	(5,220,413)	(5,254,368)	(5,288,324)	(5,322,279)	(5,356,234)	(5,390,189)	(5,724,145)	(5,458,100)	(5,482,055)	(5,526,010)	(5,345,653)
23	Accumulated Deferred Income Taxes	750,703	750,703	750,703	750,703	750,703	750,703	750,703	750,703	750,703	750,703	750,703	750,703	1,002,062	770,040
24	Total Equity Capital and Liabilities	\$ 28,680,100	\$ 28,580,871	\$ 28,499,851	\$ 28,993,360	\$ 28,947,956	\$ 28,948,570	\$ 28,955,216	\$ 29,045,166	\$ 29,089,086	\$ 29,040,815	\$ 29,086,403	\$ 29,038,966	\$ 28,923,520	\$ 28,908,282

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Comparative Balance Sheet - Equity Capital & Liabilities - Intermediate Period

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991843-SU
 Test Year Ended: September 30, 2000

Schedule: A-19(B)
 Page 1 of 1
 Preparer: C.J.N & W

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) September 1999	(3) October 1999	(4) November 1999	(5) December 1999	(6) January 2000	(7) February 2000	(8) March 2000	(9) April 2000	(10) May 2000	(11) June 2000	(12) July 2000	(13) August 2000	(14) September 2000	(15) 13 Month Average
1	Common Stock Issued	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
2	Preferred Stock Issued	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
3	Additional Paid in Capital	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600
4	Retained Earnings	1,874,015	1,780,700	1,906,368	1,825,500	1,777,428	1,211,801	979,957	975,818	900,868	570,338	508,257	889,804	1,780,695	1,280,873
5	Other Equity Capital														
6	TOTAL EQUITY CAPITAL	2,316,115	2,422,800	2,550,468	2,467,600	2,419,526	1,853,901	1,822,057	1,617,918	1,542,768	1,212,438	1,148,357	1,531,904	2,422,795	1,932,973
7	Bonds														
8	Contributed Taxes	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,340,416	2,204,358	2,329,950
9	Advances From Associated Companies														
10	Other Long-Term Debt	3,980,605	3,841,343	3,840,008	3,824,521	4,304,214	4,842,890	5,386,090	5,919,721	6,453,320	8,983,379	7,518,712	8,072,303	8,536,831	5,844,903
11	TOTAL LONG-TERM DEBT	6,201,021	6,181,759	6,180,422	6,164,937	6,644,630	7,183,306	7,726,506	8,260,137	8,783,736	9,323,795	9,859,128	10,412,719	10,740,989	7,974,853
7	Accounts Payable - Trade	121,632	414,984	416,821	415,278	418,935	418,592	420,249	421,906	423,563	425,220	426,877	428,534	430,191	396,505
8	Accounts Payable - CWP	224,927	9,551	1,883	3,431			81,480	53,361	53,359	54,007	52,833	44,500	53,820	48,704
9	Notes & Accounts Payable - Assoc. Cos.	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437
10	Customer Deposits	163,209	157,631	152,054	148,477	140,900	135,323	129,748	124,169	118,592	113,015	107,438	101,860	98,282	129,748
11	Accrued Taxes	459,128	459,128	168,785	300,639	335,121	419,502	30,945	81,640	135,483	203,225	264,898	338,709	406,451	275,510
12	Current Portion Long Term Debt		52,544	52,544	52,544	52,544	52,544	52,544	52,544	52,544	52,544	52,544	52,544	52,544	46,502
13	Accrued Dividends														
14	Misc. Current and Accrued Liabilities	24,333	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,439	20,739
15	TOTAL CURRENT & ACCRUED LIABILITIES	1,021,668	1,142,894	838,773	987,245	994,376	1,074,837	783,840	782,496	832,417	896,887	953,434	1,015,023	1,088,164	950,143
16	Advances for Construction														
17	Prepaid Capacity Charges														
18	Accum. Deferred ITC's														
19	Operating Reserves														
20	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Contributions in Aid of Construction	18,006,319	18,039,118	18,221,426	18,211,426	18,218,339	18,273,097	18,336,063	18,480,334	18,486,709	18,493,064	18,587,491	18,583,808	18,797,961	18,365,015
22	Less: Accum. Amortization of CIAC	(4,739,098)	(4,770,253)	(4,801,291)	(4,832,328)	(4,863,378)	(4,894,525)	(4,925,823)	(4,957,525)	(4,989,346)	(5,021,167)	(5,053,503)	(5,085,840)	(5,120,532)	(4,927,278)
23	Accumulated Deferred Income Taxes	607,021	607,021	607,021	607,021	607,021	607,021	607,021	607,021	607,021	607,021	607,021	607,021	750,703	618,073
24	Total Equity Capital and Liabilities	\$ 23,413,044	\$ 23,823,139	\$ 23,598,817	\$ 23,585,901	\$ 24,020,514	\$ 24,097,837	\$ 24,129,864	\$ 24,770,379	\$ 25,273,305	\$ 25,512,058	\$ 26,101,928	\$ 27,074,835	\$ 28,680,100	\$ 24,913,779

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Comparative Balance Sheet - Equity Capital & Liabilities - Interim Rates

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

Schedule: A-19(C)
 Page 1 of 1
 Preparer: C/JN & W

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) September 1998	(3) October 1998	(4) November 1998	(5) December 1998	(6) January 1999	(7) February 1999	(8) March 1999	(9) April 1999	(10) May 1999	(11) June 1999	(12) July 1999	(13) August 1999	(14) September 1999	(15) 13 Month Average
1	Common Stock Issued	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
2	Preferred Stock Issued	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
3	Additional Paid in Capital	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800
4	Retained Earnings	1,935,054	1,936,614	2,016,172	1,736,546	1,806,466	1,663,388	1,671,932	1,920,330	1,969,164	1,848,971	1,814,824	2,003,170	1,674,015	1,678,373
5	Other Equity Capital														
6	TOTAL EQUITY CAPITAL	2,577,154	2,578,914	2,660,272	2,378,648	2,448,568	2,505,488	2,514,032	2,562,430	2,631,264	2,491,071	2,456,924	2,645,270	2,316,115	2,520,473
7	Bonds														
8	Contributed Taxes	2,476,454	2,476,454	2,476,454	2,406,435	2,406,435	2,406,435	2,406,435	2,406,435	2,406,435	2,406,435	2,406,435	2,406,435	2,340,416	2,418,899
9	Advances From Associated Companies														
10	Other Long-Term Debt	3,590,464	3,587,165	3,583,629	3,580,535	3,576,780	3,574,085	3,572,334	3,570,568	3,568,786	3,647,718	3,609,871	3,664,590	3,660,605	3,645,179
11	TOTAL LONG-TERM DEBT	6,066,918	6,063,619	6,060,283	5,968,970	5,985,215	5,982,520	5,980,769	5,979,003	5,977,221	6,056,153	6,218,306	6,273,025	6,201,021	6,064,078
7	Accounts Payable - Trade	425,547	416,253	446,030	417,761	385,723	408,264	450,741	468,562	666,999	526,425	318,076	117,963	121,632	413,307
8	Accounts Payable - CWIP	24,542	25,228	14,804	15,047	20,047	18,410	535,252	440,071	63,488	25,753	16,566	413,736	224,927	143,089
9	Notes Payable								200,000	200,000	200,000	200,000			61,538
10	Notes & Accounts Payable - Assoc. Cos.	26,327	28,327	28,327	26,327	26,286	26,629	26,516	28,475	28,436	28,442	26,467	26,406	26,437	26,416
11	Customer Deposits	241,901	243,013	242,704	244,049	235,172	231,181	225,815	219,425	210,736	198,496	179,833	171,796	163,209	215,795
12	Accrued Taxes	401,518	470,483	536,936	242,964	293,964	344,559	153,737	203,377	265,704	317,124	359,542	416,343	459,126	343,466
13	Current Portion Long Term Debt														
14	Accrued Dividends														
15	Misc. Current and Accrued Liabilities	20,627	34,185	46,384	20,633	(475)	7,459	15,641	345	30,454	36,960	9,157	15,789	24,333	20,439
16	TOTAL CURRENT & ACCRUED LIABILITIES	1,142,462	1,219,499	1,317,165	966,501	982,717	1,038,502	1,409,904	1,561,255	1,685,617	1,333,202	1,113,661	1,164,035	1,021,666	1,226,032
17	Advances for Construction														
18	Prepaid Capacity Charges														
19	Accum. Deferred ITC's														
20	Operating Reserves														
21	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Contributions in Aid of Construction	16,014,363	16,018,669	16,021,075	16,021,530	16,021,530	16,023,513	16,031,664	16,114,655	16,467,679	16,469,829	16,796,759	16,797,811	16,006,319	16,369,663
23	Less: Accum. Amortization of CIAC	(3,846,249)	(3,846,249)	(3,846,249)	(4,323,267)	(4,323,267)	(4,323,267)	(4,323,267)	(4,323,267)	(4,323,267)	(4,323,267)	(4,323,267)	(4,323,267)	(4,739,098)	(4,245,173)
24	Accumulated Deferred Income Taxes	415,602	415,602	415,602	480,654	480,654	480,654	480,654	480,654	480,654	480,654	480,654	480,654	607,021	475,501
25	Total Equity Capital and Liabilities	\$ 22,370,250	\$ 22,450,254	\$ 22,626,168	\$ 21,515,236	\$ 21,575,615	\$ 21,707,610	\$ 22,093,976	\$ 22,374,930	\$ 22,919,566	\$ 22,507,642	\$ 22,743,237	\$ 23,037,726	\$ 23,413,044	\$ 22,410,574

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Schedule of Wastewater Net Operating Income

Form 1041

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Interim [] Final [X]
 Historic [] or Projected [X]

Schedule: B-2(A)
 Page 1 of 1
 Preparer: C.J.N & W

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	\$ 2,780,994		\$ 2,780,994	\$ 1,593,501 (C)	\$ 4,374,495	B-4(A), E-13(A)
2	Operation & Maintenance	2,175,762		2,175,762	75,000 (A)	2,250,762	B-6(A), B-3(A)
3	Depreciation, net of CIAC Amort	383,390		383,390		383,390	B-13(A), B-3(A)
4	Amortization (Contributed Taxes)(1)	(38,622)		(38,622)		(38,622)	B-3(A)
5	Taxes Other Than Income	527,189		527,189	71,707 (B)	598,896	B-15(A), B-3(A)
6	Provision for Income Taxes	208,100	-	208,100		208,100	C-1(A), B-3(A)
7	OPERATING EXPENSES	3,255,819	-	3,255,819	146,707	3,402,526	
8	NET OPERATING INCOME	\$ (474,825)	\$ -	\$ (474,825)	\$ 1,446,794	\$ 971,969	
9	RATE BASE	\$ 10,021,928		\$ 10,519,148		\$ 10,519,148	
10	RATE OF RETURN	- %		- %		9.24 %	

11 Note (1): Contributed taxes (gross-up of CIAC) is amortized into income after receiving a final Order regarding disposition of funds received.
 12 For the period 1/1/87 through 6/12/96, \$1,559,864 of gross up was received, and \$15,003 has been refunded by Order. The remaining
 13 \$1,544,861 is being amortized into income over a life of 40 years as follows:

14	Total gross up funds received					\$ 1,559,864
15	Less: refunds					15,003
16	Amount to be amortized					1,544,861
17	Amortization rate (100 / 40 years)					2.50
18	Annual Amortization					\$ 38,622

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: B-2(B)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2000

Preparer: C.J.N. & W

Interim Final Intermediate PeriodHistoric or Projected

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	\$ 2,630,099		\$ 2,630,099	\$ 444,107 (A)	\$ 3,074,206	B-4(B), E-13(B)
2	Operation & Maintenance	1,718,744	-	1,718,744	-	1,718,744	B-6(B), B-3(B)
3	Depreciation, net of CIAC Amort	281,189	-	281,189		281,189	B-13(B), B-3(B)
4	Amortization (Contributed Taxes)(2)	(38,622)		(38,622)		(38,622)	B-3(B)
5	Taxes Other Than Income	502,183		502,183	19,985 (B)	522,168	B-15(B), B-3(B)
6	Provision for Income Taxes	92,771		92,771		92,771	C-1(B), B-3(B)
7	OPERATING EXPENSES	2,556,265	-	2,556,265	19,985	2,576,250	
8	NET OPERATING INCOME	\$ 73,834	\$ -	\$ 73,834	\$ 424,122	\$ 497,956	
9	RATE BASE	\$ 5,008,431		\$ 5,303,051		\$ 5,303,051	
10	RATE OF RETURN	1.47 %		1.39 %		9.39 %	

11 Notes: (1) This Schedule is for informational purposes only.

12 (2): Contributed taxes (gross-up of CIAC) is amortized into income after receiving a final Order regarding disposition of funds received.
 13 For the period 1/1/87 through 6/12/96, \$1,559,864 of gross up was received, and \$15,003 has been refunded by Order. The remaining
 14 \$1,544,861 is being amortized into income over a life of 40 years as follows:

15	Total gross up funds received	\$ 1,559,864
16	Less: refunds	15,003
17	Amount to be amortized	1,544,861
18	Amortization rate (100 / 40 years)	2.50
19	Annual Amortization	\$ 38,622

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 1999

Interim Final Historic or Projected

Schedule: B-2(C)

Page 1 of 1

Preparer: CJN & W

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	\$ 2,490,885	\$ 29,384 (A)	\$ 2,520,270	\$ 48,532 (D)	\$ 2,568,801	B-4(C), E-2
2	Operation & Maintenance	1,677,897	(100,161) (C)	1,577,736		1,577,736	B-6(C), B-3(C)
3	Depreciation, net of CIAC Amort	174,599	-	174,599		174,599	B-13(C), B-3(C)
4	Amortization (Contributed Taxes)(1)	(38,622)		(38,622)		(38,622)	B-3(C)
5	Taxes Other Than Income	400,644	1,322 (B)	401,966	1,961 (E)	403,927	B-15(C), B-3(C)
6	Provision for Income Taxes	62,667		62,667		62,667	C-1(C), B-3(C)
7	OPERATING EXPENSES	2,277,185	(98,839)	2,178,346	1,961	2,180,307	
8	NET OPERATING INCOME	\$ 213,700	\$ 128,223	\$ 341,923	\$ 46,571	\$ 388,494	
9	RATE BASE	\$ 3,970,362		\$ 4,227,354		\$ 4,227,354	
10	RATE OF RETURN	5.38 %		8.09 %		9.19 %	
11	Note (1): Contributed taxes (gross-up of CIAC) is amortized into income after receiving a final Order regarding disposition of funds received.						
12	For the period 1/1/87 through 6/12/96, \$1,559,864 of gross up was received, and \$15,003 has been refunded by Order. The remaining						
13	\$1,544,861 is being amortized into income over a life of 40 years as follows:						
14	Total gross up funds received					\$ 1,559,864	
15	Less: refunds					15,003	
16	Amount to be amortized					1,544,861	
17	Amortization rate (100 / 40 years)					2.50	
18	Annual Amortization					\$ 38,622	

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Schedule Year Ended: September 30, 2001
 Interim [] Final [X]
 Historic [] or Projected [X]

Schedule: B-3(A)
 Page 1 of 1
 Docket No.: 991643-SU
 Preparer: C.J.N & 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>Rate Case Expense</u>		
2	Annual amortization of rate case expense over 4 years per		
3	Schedule B-10	N/A	\$ 75,000
4	(B) <u>Regulatory Assessment Fees (RAF's)</u>		
5	Total Revenue requested		4,374,495
6	RAF Rate		0.045
7	Total RAF's Required		196,852
8	Projected test year RAF's		(125,145)
9	Adjustment required		\$ 71,707
10	(C) <u>Operating Revenue</u>		
11	Increase in operating revenue required to realize a		
12	9.24% rate of return		\$ 1,593,501

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Test Year Ended: September 30, 2000
 Interim Final Intermediate Period
 Historic or Projected

Schedule: B-3(B)
 Page 1 of 1
 Docket No.: 991643-SU
 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	(A) <u>Operating Revenue</u>		
2	Total proforma revenue increase required in intermediate period to realize a		
3	9.39% rate of return		\$ 444,107
4	Adjustment required		
5	(B) <u>Regulatory Assessment Fees (RAF's)</u>		
6	Proforma revenue required in intermediate period		\$ 3,074,206
7	RAF rate		0.045
8	Total RAF's required		138,339
9	Test year RAF's		(118,354)
10	Adjustment required		\$ 19,985

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Test Year Ended: September 30, 1999

Interim Final Historic or Projected

Schedule: B-3(C)

Page 1 of 2

Docket No.: 991643-SU

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	(A) <u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2(A)		\$ 2,520,269
3	Test year revenue per books		<u>(2,490,885)</u>
4	Adjustment required		<u>\$ 29,384</u>
5	(B) <u>Regulatory Assessment Fees (RAF's)</u>		
6	Increase for annualized revenue		\$ 29,384
7	RAF rate		<u>0.045</u>
8	Total RAF's		<u>\$ 1,322</u>
9	(C) <u>Operations and Maintenance (O & M) Expenses</u>		
10	1.) Adjust accounting fees for deferral or below the line classification per last Commission		
11	Order		\$ (1,892)
12	2.) Adjust legal fees for deferral or below the line classification per last Commission Order		(21,968)
13	3.) Reclass equipment rent from building rent		(346)
14	4.) Reclass of equipment rent		346
15	5.) Reclass amortization of Reuse rate case expense to proper account		59,448
16	6.) Adjust Amortization of Regulatory Expense - Other to amount per last Commission		
17	Order		(141,192)
18	7.) Reflect proper bad debt balance		303
19	8.) Adjust for interest income on operating cash account credited to Miscellaneous		
20	Expense and reclassify as operating income		<u>5,140</u>
21	Total test year adjustments		<u>\$ (100,161)</u>
22	(D) <u>Revenue</u>		
23	Interim increase in revenue to realize a		
24	9.19% rate of return		<u>\$ 48,532</u>
25	(E) <u>Regulatory Assessment Fees (RAF's)</u>		
26	Total interim revenue requested		\$ 2,568,801
27	RAF rate		<u>0.045</u>
28	RAF's required		115,596
29	Test year RAF's		<u>(113,635)</u>
30	Adjustment required		<u>\$ 1,961</u>

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Historic [] or Projected [X]

Schedule: B-4(A)
 Page 1 of 1
 Preparer: CJN & W
 Recap Schedules: B-1(A), B-2(A)

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description		Total Wastewater
1	460 Unmetered Water Revenue	N/A	521.1	Flat Rate - Residential	
2	461.1 Metered - Residential		521.2	Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3	Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1 Public Fire Protection		522.1	Measured - Residential	\$ 2,474,931
8	462.2 Private Fire Protection		522.2	Measured - Commercial	236,697
9	464 Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465 Irrigation Customers		522.4	Measured - Public Authority	
11	466 Sales for Resale		522.5	Measured - Multi-Family	
12	467 Interdepartmental Sales		523	Other Sales - Public Authorities	
13			524	Revenues from Other Systems	
14	TOTAL WATER SALES	-	525	Interdepartmental Sales	
15					
16	OTHER WATER REVENUES			TOTAL SEWER SALES	2,711,628
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues			OTHER SEWER REVENUES	
19	472 Rents From Water Property		531	Sale of Sludge	
20	473 Interdepartmental Rents		532	Forfeited Discounts	
21	474 Other Water Revenues		534	Rents From Sewer Property	
22			535	Interdepartmental Rents	
23			536	Other Sewer Revenues	12,435
24				Interest Income - Oper. Acct.	9,572
25					
26				TOTAL OTHER	
27		\$ -		SEWER REVENUES	22,007
28				RECLAIMED WATER SALES	
			541.1	Residential Reuse Revenue	
			541.2	Commercial Reuse Revenue	47,359
			541.3	Industrial Reuse Revenue	
				TOTAL REUSE SALES	47,359
				TOTAL SEWER	
				OPERATING REVENUES	\$ 2,780,994

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 2000
 Historic [] or Projected [X]

Schedule: B-4(B)
 Page 1 of 1
 Preparer: C.J.N & W
 Recap Schedules: B-1(B), B-2(B)

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	N/A	521.1 Flat Rate - Residential		
2	461.1 Metered - Residential		521.2 Flat Rate - Commercial		
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial		
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family		
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 2,380,460	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	227,632	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		
10	465 Irrigation Customers		522.4 Measured - Public Authority		
11	466 Sales for Resale		522.5 Measured - Multi-Family		
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		
13			524 Revenues from Other Systems		
14	TOTAL WATER SALES	-	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>2,608,092</u>	
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues		OTHER SEWER REVENUES		
19	472 Rents From Water Property		531 Sale of Sludge		
20	473 Interdepartmental Rents		532 Forfeited Discounts		
21	474 Other Water Revenues		534 Rents From Sewer Property		
22			535 Interdepartmental Rents		
23			536 Other Sewer Revenues	12,435	
24			Interest Income - Oper. Acct.	<u>9,572</u>	
25					
26			TOTAL OTHER		
27		\$ -	SEWER REVENUES	<u>22,007</u>	
28			TOTAL SEWER		
			OPERATING REVENUES	<u>\$ 2,630,099</u>	

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Historic [X] or Projected []

Schedule: B-4(C)
 Page 1 of 1
 Preparer: CJN & W
 Recap Schedules: B-1(C), B-2(C)

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or-measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	N/A	521.1 Flat Rate - Residential		
2	461.1 Metered - Residential		521.2 Flat Rate - Commercial		
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial		
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family		
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 2,255,696	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	213,182	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		
10	465 Irrigation Customers		522.4 Measured - Public Authority		
11	466 Sales for Resale		522.5 Measured - Multi-Family		
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		
13			524 Revenues from Other Systems		
14	TOTAL WATER SALES	-	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>2,468,878</u>	
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues		OTHER SEWER REVENUES		
19	472 Rents From Water Property		531 Sale of Sludge		
20	473 Interdepartmental Rents		532 Forfeited Discounts		
21	474 Other Water Revenues		534 Rents From Sewer Property		
22			535 Interdepartmental Rents		
23			536 Other Sewer Revenues	12,435	
24			Interest Income - Oper. Acct.	<u>9,572</u>	
25					
26			TOTAL OTHER		
27		\$ -	SEWER REVENUES	<u>22,007</u>	
28			TOTAL SEWER		
			OPERATING REVENUES	<u>\$ 2,490,885</u>	

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 2001

Historic [] or Projected [X]

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-6(A)

Page 1 of 1

Preparer: C.J.N & W

Recap Schedules: B-2(A)

Line No.	(1) Account No. and Name	(2) October 2000	(3) November 2000	(4) December 2000	(5) January 2001	(6) February 2001	(7) March 2001	(8) April 2001	(9) May 2001	(10) June 2001	(11) July 2001	(12) August 2001	(13) September 2001	(14) Total Annual	(15) Test Year Adjustments	(16) Total Annual
1	701 Salaries & Wages - Employees	\$ 27,328	\$ 19,421	\$ 12,767	\$ 19,201	\$ 20,373	\$ 19,726	\$ 22,191	\$ 33,397	\$ 20,317	\$ 22,390	\$ 21,392	\$ 15,754	254,257		\$ 254,257
2	703 Salaries & Wages - Officers, Etc.	6,778	4,951	7,099	5,175	5,161	5,175	5,175	7,369	4,950	5,175	5,175	4,894	67,677		67,677
3	704 Employee Pensions & Benefits	12,855	10,466	7,766	7,670	7,963	8,844	7,660	9,142	8,968	7,806	7,563	13,470	110,423		110,423
4	710 Purchased Sewage Treatment															
5	711 Sludge Removal Expense	44,553	39,564	50,204	52,328	49,467	58,425	64,617	66,631	62,722	57,594	61,497	63,599	671,351		671,351
6	716 Purchased Power	19,602	16,796	19,157	17,464	17,569	25,068	21,930	19,611	25,265	21,108	19,949	20,749	246,488		246,488
7	716 Fuel for Power Purchased	542	542	542	542	542	542	542	542	541	541	541	541	6,500		6,500
8	716 Chemicals	3,012	4,695	949	4,189	1,698	2,077	1,698	949	6,424	6,142	4,234	4,498	42,963		42,963
9	720 Materials & Supplies	5,223	6,498	5,904	4,664	11,653	4,723	10,446	4,616	20,251	13,341	9,780	4,982	101,601		101,601
10	731 Contractual Services - Engr.	12,686	6,537	29,540	13,689	6,567	6,294	10,126	3,375	5,156		6,960	2,757	102,731		102,731
11	732 Contractual Services - Acct.		279	22,255	753	116	7,159	4,761	4,069	2,617	2,415	4,117	1,577	50,458		50,458
12	733 Contractual Services - Legal	7,156	6,162	796	332	6,963	3,613	4,965	4,612	1,725	18,180	6,553	5,052	66,333		66,333
13	734 Contractual Services - Mgmt. Fees															
14	736 Contractual Services - Testing				1,651	4,956	5,488	2,455	2,691	2,259	3,967	3,796	1,607	29,072		29,072
15	736 Contractual Services - Other	47,007	31,140	32,353	11,241	13,126	50,290	31,326	12,055	16,676	26,615	12,962	23,193	308,366		308,366
16	741 Rental of Building/Real Prop.	463	809	463	966	463	463	463	463	463		463	463	6,122		6,122
17	742 Rental of Equipment						135		49		261	147		612		612
18	760 Transportation Expenses	2,211	2,577	1,766	905	2,614	2,429	1,256	635	636	1,660	1,164	1,622	20,095		20,095
19	766 Insurance - Vehicle	611					3,631		409	2,492	2,421		501	10,325		10,325
20	767 Insurance - General Liability	436					1,502		2,709	501	1,001		1,210	7,359		7,359
21	768 Insurance - Workmen's Comp.	(434)			1,624		525	1,096	525	3,735				7,073		7,073
22	769 Insurance - Other															
23	760 Advertising Expense															
24	766 Reg. Comm. Exp. - Rate Case Amort.															
25	767 Reg. Comm. Exp. - Other			425	36	36	36	36	36	36	36	36	37	750		750
26	770 Bad Debt Expense															
27	775 Miscellaneous Expenses	2,360	1,406	3,972	12,210	1,591	22,623	4,644	5,599	3,366	1,621	2,666	2,614	64,966		64,966
28	TOTAL	\$ 162,909	\$ 155,645	\$ 195,160	\$ 154,660	\$ 151,120	\$ 226,766	\$ 196,033	\$ 180,174	\$ 191,664	\$ 190,614	\$ 166,257	\$ 166,268	\$ 2,175,762	\$ -	\$ 2,175,762

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(Revised)

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: B-8(B)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2000

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.J.N & W

Historic [] or Projected [X] @

Recap Schedules: B-2(B)

Line No.	(1) Account No. and Name	(2) October 1999	(3) November 1999	(4) December 1999	(5) January 2000	(6) February 2000	(7) March 2000	(8) April 2000	(9) May 2000	(10) June 2000	(11) July 2000	(12) August 2000	(13) September 2000	(14) Total Annual	(15) Test Year Adjustments	(16) Total Annual
1	701 Salaries & Wages - Employees	\$ 27,326	\$ 18,421	\$ 12,767	\$ 19,201	\$ 20,373	\$ 18,726	\$ 22,191	\$ 33,397	\$ 20,317	\$ 22,390	\$ 21,362	\$ 15,754	254,257		\$ 254,257
2	703 Salaries & Wages - Officers, Etc.	6,778	4,951	7,890	5,175	5,161	5,175	5,175	7,369	4,950	5,175	5,175	4,894	67,677		67,677
3	704 Employee Pensions & Benefits	12,855	10,468	7,766	7,670	7,963	8,844	7,800	9,142	8,998	7,806	7,563	13,470	110,423		110,423
4	710 Purchased Sewage Treatment													-		-
5	711 Sludge Removal Expense	41,999	37,298	47,327	49,326	46,832	55,076	61,102	62,812	59,127	54,293	57,972	56,907	632,671		632,671
6	716 Purchased Power	9,965	9,555	9,738	8,876	8,931	12,743	11,148	10,070	12,853	10,730	10,141	10,547	125,299		125,299
7	716 Fuel for Power Purchased													-		-
8	716 Chemicals	1,768	2,756	557	2,459	1,114	1,219	1,114	557	4,945	3,805	2,485	2,639	25,218		25,218
9	720 Materials & Supplies	3,673	5,075	4,233	3,365	9,935	3,402	9,069	4,372	19,111	12,597	9,241	4,719	89,792		89,792
10	731 Contractual Services - Engr.	4,289	2,210	9,849	4,828	2,227	2,128	3,424	1,141	1,744		2,390	932	34,732		34,732
11	732 Contractual Services - Acct.		279	22,246	753	116	7,156	4,779	4,067	2,916	2,414	4,115	1,576	50,437		50,437
12	733 Contractual Services - Legal	7,158	6,162	798	332	6,963	3,613	4,965	4,812	1,725	16,180	6,553	5,054	86,335		86,335
13	734 Contractual Services - Mgmt. Fees													-		-
14	735 Contractual Services - Testing				1,255	3,769	4,170	1,866	2,045	1,717	3,015	2,867	1,373	22,097		22,097
15	736 Contractual Services - Other	17,011	11,269	11,708	4,068	4,750	18,199	11,337	4,363	6,107	9,704	4,891	8,393	111,600		111,600
16	741 Rental of Building/Real Prop.	483	809	483	966	483	483	483	483	483		483	483	6,122		6,122
17	742 Rental of Equipment						122		47		266	140		577		577
18	760 Transportation Expenses	2,185	2,547	1,745	895	2,563	2,400	1,241	825	826	1,857	1,150	1,602	19,856		19,856
19	766 Insurance - Vehicle	801					3,588		463	2,462	2,392		495	10,201		10,201
20	767 Insurance - General Liability	431					1,484		2,877	495	889		1,196	7,272		7,272
21	768 Insurance - Workman's Comp.	(429)			1,604		519	1,065	519	3,690				6,988		6,988
22	769 Insurance - Other													-		-
23	760 Advertising Expense													-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,239	1,239	1,239	1,239	1,239	14,861		14,861
25	767 Reg. Comm. Exp. - Other			425	36	36	36	36	36	36	36	36	37	750		750
26	770 Bad Debt Expense													-		-
27	775 Miscellaneous Expenses	2,229	1,330	3,657	11,532	1,503	21,367	4,388	5,279	3,200	1,720	2,707	2,469	61,379		61,379
28	TOTAL	\$ 139,960	\$ 117,364	\$ 142,036	\$ 123,363	\$ 123,797	\$ 172,690	\$ 153,299	\$ 155,735	\$ 156,941	\$ 156,410	\$ 140,350	\$ 136,779	\$ 1,718,744	\$ -	\$ 1,718,744

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(Revised)

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: B-8(C)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 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(C)

Line No.	(1) Account No. and Name	(2) October 1998	(3) November 1998	(4) December 1998	(5) January 1999	(6) February 1999	(7) March 1999	(8) April 1999	(9) May 1999	(10) June 1999	(11) July 1999	(12) August 1999	(13) September 1999	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ 18,241	\$ 12,864	\$ 6,522	\$ 12,817	\$ 13,599	\$ 13,188	\$ 14,813	\$ 22,284	\$ 13,582	\$ 14,948	\$ 14,280	\$ 10,518	\$ 189,723		\$ 189,723
2	703 Salaries & Wages - Officers, Etc.	8,457	8,178	9,808	8,457	8,439	8,457	8,457	9,194	8,178	8,457	8,457	8,108	84,441		84,441
3	704 Employee Pensions & Benefits	10,148	8,282	6,131	8,055	8,287	8,982	8,205	7,217	7,103	8,182	5,888	10,834	87,172		87,172
4	710 Purchased Sewage Treatment													-		-
5	711 Sludge Removal Expense	38,582	38,158	44,814	48,501	43,959	51,919	57,800	59,212	55,738	51,181	54,849	58,473	598,588		598,588
6	718 Purchased Power	9,507	9,118	9,291	8,470	8,521	12,158	10,838	9,808	12,283	10,237	9,875	10,883	119,545		119,545
7	718 Fuel for Power Purchased													-		-
8	718 Chemicals	1,887	2,588	525	2,318	1,050	1,148	1,050	525	4,882	3,388	2,343	2,488	23,773		23,773
9	720 Materials & Supplies	3,851	4,784	3,980	3,172	9,388	3,207	6,293	3,111	17,005	10,884	7,701	3,438	78,582		78,582
10	731 Contractual Services - Engr.	4,288	2,210	9,849	4,828	2,227	2,128	3,424	1,141	1,744	2,380	932		34,732		34,732
11	732 Contractual Services - Acct.		157	12,504	423	85	4,022	2,888	2,297	1,838	1,357	2,313	888	28,349	(1,882)	28,457
12	733 Contractual Services - Legal	9,528	10,885	1,082	442	9,295	4,809	6,809	8,408	2,288	21,538	8,723	8,728	88,301	(21,888)	88,333
13	734 Contractual Services - Mgmt. Fees													-		-
14	734 Contractual Services - Testing				930	2,784	3,091	1,383	1,518	1,273	2,235	2,140	1,017	18,379		18,379
15	736 Contractual Services - Other	18,038	10,823	11,037	3,835	4,477	17,158	10,888	4,113	5,757	9,148	4,422	7,911	105,203		105,203
16	741 Rental of Building/Real Prop.	510	854	510	1,020	510	510	510	510	510	510	510	510	8,484	(348)	8,118
17	742 Rental of Equipment						42		18		82	48		198	348	544
18	788 Transportation Expenses	2,158	2,518	1,724	884	2,552	2,371	1,228	815	818	1,835	1,138	1,584	18,818		18,818
19	788 Insurance - Vehicle	801					3,588		483	2,482	2,392		495	10,201		10,201
20	787 Insurance - General Liability	431					1,484		2,877	495	989		1,198	7,272		7,272
21	788 Insurance - Workman's Comp.	(429)			1,804		519	1,085	519	3,890				8,988		8,988
22	788 Insurance - Other													-		-
23	788 Advertising Expense													-		-
24	786 Reg. Comm. Exp. - Rate Case Amort.														59,448	59,448
25	787 Reg. Comm. Exp. - Other			80,472	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	141,842	(141,182)	750
26	770 Bad Debt Expense	83		(388)										(303)	303	-
27	778 Miscellaneous Expenses	2,012	1,201	3,301	10,410	1,357	19,288	3,959	7,209	2,889	1,553	(2,887)	2,229	52,721	5,140	57,861
28	TOTAL	\$ 128,883	\$ 107,488	\$ 202,552	\$ 118,798	\$ 119,328	\$ 180,879	\$ 143,454	\$ 145,873	\$ 148,910	\$ 151,214	\$ 128,888	\$ 130,038	\$ 1,877,897	\$ (100,181)	\$ 1,577,738

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule: B-8(A)
 Page 1 of 1
 Preparer: C.J.N & W

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

52
(New Schedule)

Line No.	(1) Account No. and Name	(2) Prior TY 9/30/00	(3) Growth Factor (1)	(4) Inflation Factor (2)	(5) Specific Adjustments	(6) Adjusted TY 9/30/01	(7) % Change	(8) Specific Adjustments Explanation (3)
1	701 Salaries & Wages - Employees	\$ 254,257	\$ -	\$ -		\$ 254,257	- %	
2	703 Salaries & Wages - Officers, Etc.	67,677				67,677		
3	704 Employee Pensions & Benefits	110,423				110,423		
4	710 Purchased Sewage Treatment							
5	711 Sludge Removal Expense	632,871	30,454	8,026		671,351	6.06	
6	715 Purchased Power	125,299	6,029		115,160	246,488	96.72	Increased electric - new plant (3)
7	716 Fuel for Power Purchased				6,500	6,500	100.00	Fuel for generator (3)
8	718 Chemicals	25,218	1,213	320	16,212	42,963	70.37	Chemicals - new plant (3); Transcription error (\$47)
9	720 Materials & Supplies	89,792	4,011	1,057	6,941	101,801	13.37	Increase in billing costs per Order No. PSC-99-1967-WS
10	731 Contractual Services - Engr.	34,732			67,999	102,731	195.78	Additional recurring costs - New plant (3)
11	732 Contractual Services - Acct.	50,437			21	50,458	0.04	Correct rounding error
12	733 Contractual Services - Legal	68,335			(2)	66,333	-	Correct rounding error
13	734 Contractual Services - Mgmt. Fees							
14	735 Contractual Service - Testing	22,097		267	6,708	29,072	31.57	New account - formerly in 736; increased testing - new plant (3)
15	736 Contractual Services - Other	111,600	5,370	1,416	190,000	308,386	176.33	Increased maintenance, employee training & licenses, new plant costs (3)
16	741 Rental of Building/Real Prop.	6,122				6,122		
17	742 Rental of Equipment	577	28	7		612	6.07	
18	750 Transportation Expenses	19,856		239		20,095	1.20	
19	756 Insurance - Vehicle	10,201		124		10,325	1.22	
20	757 Insurance - General Liability	7,272		87		7,359	1.20	
21	758 Insurance - Workman's Comp.	6,988		85		7,073	1.22	
22	759 Insurance - Other							
23	760 Advertising Expense							
24	766 Reg. Comm. Exp. - Rate Case Amo	14,861			(14,861)		(100.00)	Reuse case fully amortized
25	767 Reg. Comm. Exp. - Other	750				750		
26	770 Bad Debt Expense							
27	775 Miscellaneous Expenses	61,379	2,954	778	(125)	64,986	5.88	Transcription error not corrected
28	TOTAL	\$ 1,718,744	\$ 50,059	\$ 12,406	\$ 394,553	\$ 2,175,762	26.59 %	
29	Total Customers (ERC's)	9,613			9,963	350	3.64 %	
30	Consumer Price Index - U	478.52			484.31	5.79	1.21 %	
31	Benchmark Index: Increase in Customer ERC's					1.0364		
32	Increase in CPI					1.0121		
33						1.0489		
34	Note (1): Growth factor per Schedule F-10							
35	(2) Inflation index per above							
36	(3) Additional detail and explanations contained on Schedule G-7 and G-8							

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule: B-8(B)
 Page 1 of 1
 Preparer: C/JN & W

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

(New Schedule)
63

Line No.	(1) Account No. and Name	(2) Prior TY 09/30/99	(3) Growth Factor (1)	(4) Inflation Factor (2)	(5) Specific Adjustments	(6) Adjusted TY 9/30/00	(7) % Change	(8) Specific Adjustments Explanation (3)
1	701 Salaries & Wages - Employees	\$ 169,723	\$ -	\$ -	\$ 84,534	\$ 254,257	49.81	% New employees required by DEP; new controller; annualization of salaries
2	703 Salaries & Wages - Officers, Etc.	84,441			(16,764)	67,677	(19.85)	Retirement of Y. Haller
3	704 Employee Pensions & Benefits	87,172			23,251	110,423	26.67	New employees per above.
4	710 Purchased Sewage Treatment		-					
5	711 Sludge Removal Expense	596,596	28,709	7,566		632,871	6.08	
6	715 Purchased Power	119,545	5,754			125,299	4.81	
7	716 Fuel for Power Purchased		-					
8	718 Chemicals	23,773	1,144	301		25,218	6.08	
9	720 Materials & Supplies	78,582	3,780	998	6,432	89,792	14.27	Increase in billing costs (6 months beginning 4/00)
10	731 Contractual Services - Engr.	34,732				34,732		
11	732 Contractual Services - Acct.	26,457			23,980	50,437	90.64	Audit (\$24,000) required by loan covenant; input error corrected in 9/30/01 test year
12	733 Contractual Services - Legal	66,333			2	66,335	-	Rounding error corrected in 9/30/00 test year
13	734 Contractual Services - Mgmt. Fees							
14	735 Contractual Service - Testing	16,379		264	5,454	22,097	34.91	Annualization of 1999 testing requirement by DEP
15	736 Contractual Services - Other	105,203	5,062	1,335		111,600	6.08	
16	741 Rental of Building/Real Prop.	6,118			4	6,122	0.07	Correct rounding error
17	742 Rental of Equipment	544	26	7		577	6.07	
18	750 Transportation Expenses	19,618		238		19,856	1.21	
19	756 Insurance - Vehicle	10,201				10,201		
20	757 Insurance - General Liability	7,272				7,272		
21	758 Insurance - Workman's Comp.	6,988				6,988		
22	759 Insurance - Other							
23	760 Advertising Expense							
24	766 Reg. Comm. Exp. - Rate Case Amo	59,448			(44,587)	14,861	(75.00)	Amortize prior rate case expense (Reuse)
25	767 Reg. Comm. Exp. - Other	750				750		
26	770 Bad Debt Expense							
27	775 Miscellaneous Expenses	57,861	2,784	734	-	61,379	6.08	
28	TOTAL	\$ 1,577,736	\$ 47,259	\$ 11,443	\$ 82,306	\$ 1,718,744	8.94	%
29	Total Customers (ERC's)	9,243			9,613	370	4.00	%
30	Consumer Price Index - U	478.52			484.31	5.79	1.21	%
31	Benchmark Index: Increase in Customer ERC's					1.0400		
32	Increase in CPI					1.0121		
33	Note (1): Growth factor per Schedule F-10					1.0526		
34	(2) Inflation index per above							
35	(3) Additional detail and explanations contained on Schedule G-7 and G-8							

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

Schedule: B-8(C)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/98 (1)	(3) Current TY 09/30/99	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 09/30/99	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 159,868	\$ 169,723		\$ 169,723	\$ 9,855	6.16 %	New employees required by DEP
2	703 Salaries & Wages - Officers, Etc.	66,020	84,441		84,441	18,421	27.90	No adjustment to officers salaries per last Order
3	704 Employee Pensions & Benefits	78,090	87,172		87,172	9,082	11.63	New employees per above. Uncontrollable increase in health insurance premiums
4	710 Purchased Sewage Treatment		-		-			
5	711 Sludge Removal Expense	477,704	596,596		596,596	118,892	24.89	Increase in Pasco County charge for sludge disposal
6	715 Purchased Power	110,463	119,545		119,545	9,082	8.22	Operation of plant 24 hrs/day per DEP
7	716 Fuel for Power Purchased		-		-			
8	718 Chemicals	17,010	23,773		23,773	6,763	39.76	Increased disinfection per DEP requirement
9	720 Materials & Supplies	48,406	78,582		78,582	30,176	62.34	Increased routine maintenance at treatment plant
10	731 Contractual Services - Engr.	44,127	34,732		34,732	(9,395)	(21.29)	Normal fluctuation, less specific operational tasks in test year
11	732 Contractual Services - Acct.	26,742	28,349	\$ (1,892)	26,457	(285)	(1.07)	
12	733 Contractual Services - Legal	55,991	88,301	(21,968)	66,333	10,342	18.47	More contract disputes/developer agreements
13	734 Contractual Services - Mgmt. Fees		-		-			
14	735 Contractual Service - Testing		16,379		16,379	16,379	100.00	New account - formerly in 736
15	736 Contractual Services - Other	200,995	105,203		105,203	(95,792)	(47.66)	Computer, billing and software now handled in-house
16	741 Rental of Building/Real Prop.	6,138	6,464	(346)	6,118	(20)	(0.33)	
17	742 Rental of Equipment	410	198	346	544	134	32.68	Immaterial - disproportionate percent increase
18	750 Transportation Expenses	25,299	19,618		19,618	(5,681)	(22.46)	Less major vehicle maintenance in test year due to purchase of new vehicles
19	756 Insurance - Vehicle	10,833	10,201		10,201	(632)	(5.83)	Immaterial
20	757 Insurance - General Liability	7,620	7,272		7,272	(348)	(4.57)	Immaterial
21	758 Insurance - Workman's Comp.	4,204	6,988		6,988	2,784	66.22	Increase associated with new employees; uncontrollable increases in premium
22	759 Insurance - Other		-		-			
23	760 Advertising Expense		-		-			
24	766 Reg. Comm. Exp. - Rate Case Amo	59,448	-	59,448	59,448	-		
25	767 Reg. Comm. Exp. - Other	750	141,942	(141,192)	750	-		
26	770 Bad Debt Expense	1,297	(303)	303	-	(1,297)	(100.00)	Immaterial
27	775 Miscellaneous Expenses	21,741	52,721	5,140	57,861	36,120	166.14	Additional advertising costs for new employees, miscellaneous operating costs for DEP compliance
28								
29	TOTAL	\$ 1,423,156	\$ 1,877,897	\$ (100,161)	\$ 1,577,736	\$ 154,580	10.86 %	
30	Total Customers (ERC's)	8,902			9,243	341	3.83 %	
31	Consumer Price Index - U	478.52			484.31	5.79	1.21 %	
32	Benchmark Index: Increase in Customer ERC's					1.0383		
33	Increase in CPI					1.0121		
34						1.0509		
35	Note (1): Audited balances per Order No. PSC-99-1917-FOF-WS, Issued 9/2/99.							

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: B-9

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: CJN & W

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
1	Cronin, Jackson,			
2	Nixon & Wilson, CPA's	Accounting & Tax (1)	\$ 26,427	Annual reports, year-end closing entries, general accounting, index adjustment, management advisory services, PSC work, tax returns, DEP reports, Review financial statements
2				
3				
4				
5	Rose, Sundstrom &			General legal services, developer agreements, representation at DEP, PSC and Pasco County, regulatory rules interpretation, general legal advice, index adjustments, assistance with financing and insurance matters.
6	Bentley	General legal (2)	66,333	
7				
8				
9				
10	David Porter, PE	General engineering (2)	34,732	DEP compliance, plant operation advice, corrosion control, permitting, construction.
11				
12	All Forms Maintenance	Security (1)	6,800	Security - patrol of plant sites and service areas
13	Interphase, Inc.	Computer, billing,		
14		data processing (1)(3)	10,818	Billing, computer, terminals, software, general ledger
15	Notes: (1) Specifically identified where possible, otherwise, allocation between systems is based on ERU's as described in			
16	Note (1) on Schedule B-12 (Aloha Gardens Water - 14%; Aloha Gardens Sewer - 14%; Seven Springs Water - 36%; Seven Springs Sewer - 36%)			
17				
18	(2) Specifically charged to division to which services related.			
19	(3) These charges ended January, 1999, when the Utility purchased its own computers and software for Y2k compliance.			

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule: B-10
 Page 1 of 1
 Preparer: C.J.N. & W

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 of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

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
1	Cronin Jackson Nixon	Robert C. Nixon, CPA	\$ 160		Accounting and preparation of MFR's, audit assistance, direct & rebuttal testimony, discovery
2	and Wilson, CPA's	Ron Jurgutis	95		
3		Paul E. DeChario	85	\$ 125,000	
4	Rose, Sundstrom and				Legal, hearing, brief, testimony, discovery
5	Bently	F. Marshall Deterding	160	110,000	
6	David Porter, PE			50,000	Used & useful analysis, direct & rebuttal testimony
7					
8	Filing fees			4,500	
9	Notices			10,500	
10				<u>\$ 300,000</u>	
11	Estimate Through				
12	<input type="checkbox"/> PAA				
13	<input checked="" type="checkbox"/> Commission Hearing				
14	Amortization Period 4 Years				
15	Explanation if different from Section 367.0816, Florida				
16	Amortization of Rate Case Expense:				
17					<u>Wastewater</u>
18		Prior unamortized rate case expense			
19		Current rate case expense		\$ 300,000	
20		Total projected rate case expense		<u>\$ 300,000</u>	
21		Annual Amortization (4 Years)		<u>\$ 75,000</u>	

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999

Schedule: B-11
Page 1 of 1
Preparer: CJN & W

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

Line
No.

- 1 There were no maintenance projects greater than 2% of test year revenue during the 2 years prior to the test year.
- 2 Beginning in October, 1999, Aloha began a major program to address inflow and infiltration, pursuant to the amended and
3 restated Consent Order of 3/1/99.
- 4 The Company expects to spend approximately \$200,000 annually, over the next five to seven years. Actual invoices of the
5 project were as follows
- | | | | |
|---|----------------|----|---------------|
| 6 | October, 1999 | \$ | 28,918 |
| 7 | November, 1999 | | 18,825 |
| 8 | December, 1999 | | <u>33,772</u> |
| 9 | Total | \$ | <u>81,515</u> |
- 10 These amounts were capitalized to account 361. For the projected period January, 2000, through September 30, 2001,
11 \$15,000 per month has been capitalized (Account 361) for this project.
- 12 No other major maintenance projects are anticipated at this time.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 1999
 Historic [X] or Projected []

Schedule: B-12
 Page 1 of 3
 Preparer: C/JN & W

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. Desc.	(1) (2) Allocation Percentages		(3) Description of Allocation Method	(4) Total Utility Expense	(5) Total Seven Springs Sewe Expense	(6) (7) (8) Amounts Allocated		
		Seven Springs Sewer	All Other(1)				Total Company Amount	Seven Springs Sewer	All Other
1	701								
2	Salaries - Emp	36%	64%	ERU's	\$ 467,908	\$ 169,723	\$ 220,926	\$ 78,410	\$ 142,516
3									
4	703								
5	Officers Salaries	36%	64%	ERU's	237,863	84,441	237,863	84,441	153,422
6									
7	704								
8	Emp. Benefits	36%	64%	ERU's	238,859	87,172	186,370	67,036	119,334
9									
10	715								
11	Office Electric	36%	64%	ERU's	4,959	1,785	4,959	1,785	3,174
12									
13	720								
14	G&A Supplies	36%	64%	ERU's	41,976	15,232	34,122	12,293	21,829
15									
16	735								
17	Grounds Maint.	100%		Direct Charge	18,613	18,613	N/A	18,613	-
18									
19	732								
20	Accounting	36%	64%	ERU's	49,604	26,457	36,098	12,950	23,148
21									
22	741								
23	Office Rent(3)	35%	65%	ERU's	17,479	6,120	17,479	6,120	11,359
24									
25	756								
26	Vehicle Ins.	36%	64%	ERU's	28,337	10,201	28,337	10,201	18,136
27									
28	757								
29	Gen. Liab. Ins.	36%	64%	ERU's	22,000	7,273	22,000	7,273	14,727
30									
31	758								
32	Workers Comp.	36%	64%	ERU's	19,412	6,988	19,412	6,988	12,424
33									
34	775								
35	Security	36%	64%	ERU's	18,890	6,800	18,890	6,800	12,090
36									

Notes: (1) Salaries and other expenses are specifically identified and charged directly to the appropriate division (Aloha Gardens Water, Aloha gardens Sewer, Seven Springs Water, Seven Springs Sewer), where such assignment is possible. Otherwise, common and general and administrative expenses are allocated based on ERC's. ERC allocation results in the following percentages for each of Aloha's four division: Aloha Gardens Water - 14%; Aloha Gardens Sewer - 14%; Seven Springs Water - 36%; Seven Springs Sewer - 36%.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 1999
 Historic [X] or Projected []

Schedule: B-12
 Page 2 of 3
 Preparer: C.J.N & W

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.	(1) Allocation Percentages			(3) Description of Allocation Method	(4) Total Utility Expense	(5) Total Seven Springs Sewer Expense	(6) Amounts Allocated		
	Acct. No. Desc.	Seven Springs Sewer	(2) All Other(1)				Total Company Amount	Seven Springs Sewer	(8) All Other
1	(2) ERU allocation percentages for Seven Springs is calculated as follows:								
2									
3									
4							Total ERU's	Seven Springs Sewer	All Other
5									
6									
7		1998					24,731	8,902	15,829
8									
9		Percent					100%	36%	64%

(3) Rent was allocated using an older calculation of ERU's by oversight. Since the difference is immaterial (1%), no adjustment to the current ERU percentages for this rate case is proposed.

Information required per Rule 25-30.436(4)(h):

Three categories of expenses are based on transaction between related parties:

I.	Related Party	Total Amount	Allocated Seven Springs Wastewater Amount		Allocated to Other Divisions	Method of Allocation
Grounds maintenance	All Forms Maintenance, Inc.	18,613	18,613	(100%)	- Direct Chg	
Security	All Forms Maintenance, Inc.	18,890	6,800	(36%)	12,090 ERU's	

II. None of the costs allocated or charged are in excess of 1% of test year revenue.

III. 1.) ERU's are used to allocate common expenses between Aloha Gardens and Seven Springs, and between water and wastewater. This is a fair allocation which recognizes costs on a per customer basis. Such allocation was accepted in the Company's recently completed audit. The calculation of the allocation percentages based on ERU's is shown above. The allocation of rent is based on an older calculation, which is immaterial (1% difference). No change is proposed for this application.

2) All Forms Maintenance, Inc. (AFM) provides equipment (mowers, tractors, bushhogs, edgers, etc.) and labor to maintain the Company's lift station sites, ponds and treatment plant sites. Each job is specifically identified and the appropriate utility division invoiced. Copies of the invoices will be furnished to the auditors upon request

IV. An organization chart is shown on Page 3 of this Schedule.

V. There are no formal contracts for security or grounds maintenance. Three copies of the lease for office space has been filed as Exhibit 5.

VI. No land has been acquired or recorded on the Company's books since rate base was last established by the Commission.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: B-12

Docket No.: 991643-SU

Page 3 of 3

Schedule Year Ended: September 30, 1999

Preparer: CJN & W

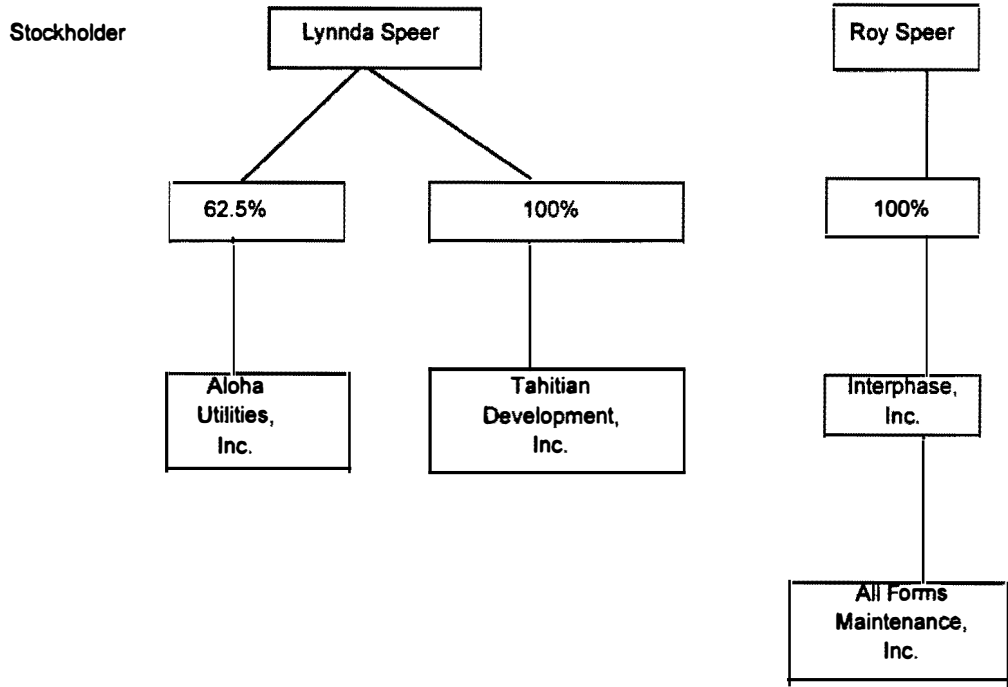
Historic [X] or Projected []

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. Desc.	(1) (2) Allocation Percentages		(3) Description of Allocation Method	(4) Total Utility Expense	(5) Total Seven Springs Sewer Expense	(6) (7) (8) Amounts Allocated		
		Seven Springs Sewer	All Other(1)				Total Company Amount	Seven Springs Sewer	All Other

1 Aloha Utilities, Inc. is neither a parent nor a subsidiary of another corporation

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Note : Roy and Lynnda Speer are husband and wife

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Historic [] or Projected [X]

Schedule: B-14(A)
 Page 1 of 1
 Preparer: C.J.N & 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 06/30/01	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises		77	77		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	5,567		5,567		
7	355.2 Power Generation Equipment					
8	360.2 Collection Sewers - Force	71,624		71,624		
9	361.2 Collection Sewers - Gravity	149,264		149,264		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	3,537		3,537		
12	364.2 Flow Measuring Devices	6,261		6,261		
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment	82		82		
15	SYSTEM PUMPING PLANT					
16	354.3 Structures & Improvements	16,333		16,333		
17	355.3 Power Generation Equipment					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	106,829		106,829		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	354.4 Structures & Improvements	29,974		29,974		
23	355.4 Power Generation Equipment					
24	380.4 Treatment & Disposal Equipment	62,964		62,964		
25	381.4 Plant Sewers	10,123		10,123		
26	382.4 Outfall Sewer Lines	15,958		15,958		
27	389.4 Other Plant & Misc. Equipment	609		609		
28	RECLAIMED WATER TREATMENT PLANT					
29	354.5 Structures & Improvements	6,821		6,821		
30	355.5 Power Generation Equipment	16,865		16,865		
31	371.5 Pumping Equipment					
32	374.5 Reuse Distribution Reservoirs	8,349		8,349		
33	380.5 Treatment & Disposal Equipment	23,266		23,266		
34	381.5 Plant Sewers	14,258		14,258		
35	389.5 Other Plant & Misc. Equipment					
36	RECLAIMED WATER DISTRIBUTION PLANT					
37	352.6 Franchises					
38	354.6 Structures & Improvements	19,202		19,202		
39	355.6 Power Generation Equipment					
40	366.6 Reuse Services					
41	367.6 Reuse Meters and Meter Installations	7,959		7,959		
42	371.6 Pumping Equipment					
43	375.6 Reuse Transmission and Distribution System	194,251		194,251		
44	389.6 Other Plant & Misc. Equipment					
45	GENERAL PLANT					
46	354.7 Structures & Improvement	206		206		
47	390.7 Office Furniture & Equipment	4,351		4,351		
48	391.7 Transportation Equipment	9,285		9,285		
49	392.7 Stores Equipment					
50	393.7 Tools, Shop & Garage Equipment	681		681		
51	394.7 Laboratory Equipment	334		334		
52	395.7 Power Operated Equipment	3,524		3,524		
53	396.7 Communication Equipment	11		11		
54	397.7 Miscellaneous Equipment	304		304		
55	398.7 Other Tangible Plant	-	-	-		-
56	TOTAL	788,869	-	788,869		-
57	LESS: AMORTIZATION OF CIAC	(405,479)		(405,479)		-
58	NET DEPRECIATION EXPENSE - SEWER	\$ 383,390	\$ -	\$ 383,390		\$ -

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000
 Historic [] or Projected [X]

Schedule: B-14(B)
 Page 1 of 1
 Preparer: C/JN & 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 06/30/00	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises		77	77		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	5,567		5,567		
7	355.2 Power Generation Equipment					
8	360.2 Collection Sewers - Force	45,422		45,422		
9	361.2 Collection Sewers - Gravity	144,622		144,622		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	3,503		3,503		
12	364.2 Flow Measuring Devices	7,596		7,596		
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment	82		82		
15	SYSTEM PUMPING PLANT					
16	354.3 Structures & Improvements	8,057		8,057		
17	355.3 Power Generation Equipment					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	69,021		69,021		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	354.4 Structures & Improvements	29,974		29,974		
23	355.4 Power Generation Equipment					
24	380.4 Treatment & Disposal Equipment	62,964		62,964		
25	381.4 Plant Sewers	10,123		10,123		
26	382.4 Outfall Sewer Lines	15,958		15,958		
27	389.4 Other Plant & Misc. Equipment	609		609		
28	RECLAIMED WATER TREATMENT PLANT					
29	354.5 Structures & Improvements	3,673		3,673		
30	355.5 Power Generation Equipment	8,433		8,433		
31	371.5 Pumping Equipment					
32	374.5 Reuse Distribution Reservoirs	4,175		4,175		
33	380.5 Treatment & Disposal Equipment	11,633		11,633		
34	381.5 Plant Sewers	7,129		7,129		
35	389.5 Other Plant & Misc. Equipment					
36	RECLAIMED WATER DISTRIBUTION PLANT					
37	352.6 Franchises					
38	354.6 Structures & Improvements	9,701		9,701		
39	355.6 Power Generation Equipment					
40	366.6 Reuse Services					
41	367.6 Reuse Meters and Meter Installations	4,292		4,292		
42	371.6 Pumping Equipment					
43	375.6 Reuse Transmission and Distribution System	189,998		189,998		
44	389.6 Other Plant & Misc. Equipment					
45	GENERAL PLANT					
46	354.7 Structures & Improvement	206		206		
47	380.7 Office Furniture & Equipment	4,351		4,351		
48	381.7 Transportation Equipment	10,587		10,587		
49	392.7 Stores Equipment					
50	393.7 Tools, Shop & Garage Equipment	681		681		
51	394.7 Laboratory Equipment	346		346		
52	395.7 Power Operated Equipment	3,524		3,524		
53	396.7 Communication Equipment	14		14		
54	397.7 Miscellaneous Equipment	304		304		
55	398.7 Other Tangible Plant	-	-	-		-
56	TOTAL	662,622	-	662,622		0
57	LESS: AMORTIZATION OF CIAC	(381,433)		(381,433)		-
58	NET DEPRECIATION EXPENSE - SEWER	\$ 281,189	\$ -	\$ 281,189		\$ -

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Historic or Projected

Schedule: B-14(C)
 Page 1 of 1
 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 9/30/99	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises	77		77		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	5,567		5,567		
7	355.2 Power Generation Equipment					
8	360.2 Collection Sewers - Force	36,427		36,427		
9	381.2 Collection Sewers - Gravity	137,886		137,886		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	3,027		3,027		
12	364.2 Flow Measuring Devices	6,469		6,469		
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment	82		82		
15	SYSTEM PUMPING PLANT					
16	354.3 Structures & Improvements	2,412		2,412		
17	355.3 Power Generation Equipment					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	32,211		32,211		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	354.4 Structures & Improvements	29,974		29,974		
23	355.4 Power Generation Equipment					
24	380.4 Treatment & Disposal Equipment	62,085		62,085		
25	381.4 Plant Sewers	10,123		10,123		
26	382.4 Outfall Sewer Lines	15,958		15,958		
27	389.4 Other Plant & Misc. Equipment	609		609		
28	RECLAIMED WATER TREATMENT PLANT					
29	354.5 Structures & Improvements	526		526		
30	355.5 Power Generation Equipment					
31	371.5 Pumping Equipment					
32	374.5 Reuse Distribution Reservoirs					
33	380.5 Treatment & Disposal Equipment					
34	381.5 Plant Sewers					
35	389.5 Other Plant & Misc. Equipment					
36	RECLAIMED WATER DISTRIBUTION PLANT					
37	352.6 Franchises					
38	354.6 Structures & Improvements	100		100		
39	355.6 Power Generation Equipment					
40	366.6 Reuse Services					
41	367.6 Reuse Meters and Meter Installations	313		313		
42	371.6 Pumping Equipment					
43	375.6 Reuse Transmission and Distribution System	167,244		167,244		
44	389.6 Other Plant & Misc. Equipment					
45	GENERAL PLANT					
46	354.7 Structures & improvement	206		206		
47	380.7 Office Furniture & Equipment	3,448		3,448		
48	391.7 Transportation Equipment	8,334		8,334		
49	392.7 Stores Equipment					
50	393.7 Tools, Shop & Garage Equipment	675		675		
51	394.7 Laboratory Equipment	379		379		
52	395.7 Power Operated Equipment	3,524		3,524		
53	396.7 Communication Equipment	22		22		
54	397.7 Miscellaneous Equipment	152		152		
55	398.7 Other Tangible Plant	-	-	-		-
56	TOTAL	527,830	-	527,830		-
57	LESS: AMORTIZATION OF CIAC	(353,231)		(353,231)		-
58	NET DEPRECIATION EXPENSE - SEWER	\$ 174,599	\$ -	\$ 174,599		\$ -

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 2001
 Historic [] or Projected [X]

Schedule: B-15(A)
 Page 1 of 1
 Preparer: C.J.N. & W.
 Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	N/A				
Adjustments to Test Year (Explain)						
2				-		-
3						-
4						-
5						-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase					
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 125,145	\$ 22,952	\$ 14,288	\$ 364,804	\$ 527,189
Adjustments to Test Year (Explain)						
11						-
12						-
13						-
14			-	-	-	-
15	Total Test Year Adjustments	-	-	-	-	-
16	Adjusted Test Year	125,145	22,952	14,288	364,804	527,189
17	RAFs Assoc. with Revenue Increase	71,707	-	-	-	71,707
18	Total Balance	\$ 196,852	\$ 22,952	\$ 14,288	\$ 364,804	\$ 598,896

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000
 Historic [] or Projected [X]

Schedule: B-15(B)
 Page 1 of 1
 Preparer: CJN & W
 Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	N/A				
Adjustments to Test Year (Explain)						
2						-
3						-
4						-
5						-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase					
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 118,354	\$ 22,952	\$ 14,288	\$ 346,589	\$ 502,183
Adjustments to Test Year (Explain)						
11						-
12						-
13						-
14						-
15	Total Test Year Adjustments	-	-	-	-	-
16	Adjusted Test Year	118,354	22,952	14,288	346,589	502,183
17	RAFs Assoc. with Revenue Increase	19,985				19,985
18	Total Balance	\$ 138,339	\$ 22,952	\$ 14,288	\$ 346,589	\$ 522,168

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Historic [X] or Projected []

Schedule: B-15(C)
 Page 1 of 1
 Preparer: CJN & W
 Recap Schedules: B-1, B-2

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books	N/A				\$ -
Adjustments to Test Year (Explain)						
2		-				-
3						
4						
5						
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 112,313	\$ 22,812	\$ 14,288	\$ 251,231	\$ 400,644
Adjustments to Test Year (Explain)						
11	RAFs assoc. with annualized revenue	1,322				1,322
12						
13						
14						
15	Total Test Year Adjustments	1,322	-	-	-	1,322
16	Adjusted Test Year	113,635	22,812	14,288	251,231	401,966
17	RAFs Assoc. with Revenue Increase	1,961	-	-	-	1,961
18	Total Balance	\$ 115,596	\$ 22,812	\$ 14,288	\$ 251,231	\$ 403,927

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Interim [] Final [X]
 Historic [] or Projected [X]

Schedule: C-1(A)
 Page 1 of 1
 Preparer: C.J.N & W

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(A)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Deferred Income Tax Expense	C-5(A)	250,460	(42,359)	208,100	-	208,100
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ 250,460</u>	<u>\$ (42,359)</u>	<u>\$ 208,100</u>	<u>\$ -</u>	<u>\$ 208,100</u>

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000
 Interim [] Final [] Intermediate Period [X]
 Historic [] or Projected [X]

Schedule: C-1(B)
 Page 1 of 1
 Preparer: CJN & W

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(B)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Deferred Income Tax Expense	C-5(B)	143,602	(50,830)	92,772	-	92,771
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ 143,602</u>	<u>\$ (50,830)</u>	<u>\$ 92,772</u>	<u>\$ -</u>	<u>\$ 92,771</u>

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Interim Final
 Historic or Projected

Schedule: C-1(C)
 Page 1 of 1
 Preparer: CJN & W

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(C)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Deferred Income Tax Expense	C-5(C)	169,981	(64,525)	105,456	-	62,667
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ 169,981</u>	<u>\$ (64,525)</u>	<u>\$ 105,456</u>	<u>\$ -</u>	<u>\$ 62,667</u>

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

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 2001
 Interim [] Final [X]
 Historic [] or Projected [X]

Schedule: C-2(A)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	
1	Net Utility Operating Income (B-2)	\$ (474,825)	\$ 1,446,794	\$ 971,969	N/A	\$ 971,969
2	Add: Income Tax Expense Per Books (Sch. B-1)	208,100	-	208,100	-	145,214
3	Subtotal	(266,725)	1,446,794	1,180,069	-	1,117,183
4	Less: Interest Charges (Sch. C-3)	848,948	-	848,948	-	848,948
5	Taxable Income Per Books	(1,115,673)	1,446,794	331,121	-	268,235
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	665,585	(112,568)	553,017	-	553,017
8	Total Schedule M Adjustments	665,585	(112,568)	553,017	-	553,017
9	Taxable Income Before State Taxes	(1,781,258)	1,559,362	(221,896)	-	(284,782)
10	Less: State Income Tax Exemption (\$5,000)	5,000	-	5,000	-	5,000
11	State Taxable Income	(1,786,258)	1,559,362	(226,896)	-	(289,782)
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)	(1,786,258)	1,559,362	(226,896)	-	(289,782)
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
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)	\$ -	\$ -	\$ -	\$ -	\$ -

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

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 2000
 Interim [] Final [] Intermediate Period
 Historic [] or Projected [X]

Schedule: C-2(B)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (B-2)	\$ 73,834	\$ 424,122	\$ 497,956	N/A	\$ 497,956
2	Add: Income Tax Expense Per Books (Sch. B-1)	92,771		92,771	-	92,771
3	Subtotal	166,605	424,122	590,727	-	590,727
4	Less: Interest Charges (Sch. C-3)	887,109	-	887,109	-	887,109
5	Taxable Income Per Books	(720,504)	424,122	(296,382)	-	(296,382)
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	381,614	(135,079)	246,535	-	246,535
8	Total Schedule M Adjustments	381,614	(135,079)	246,535	-	246,535
9	Taxable Income Before State Taxes	(1,102,118)	559,201	(542,917)	-	(542,917)
10	Less: State Income Tax Exemption (\$5,000)	5,000	-	5,000	-	5,000
11	State Taxable Income	(1,107,118)	559,201	(547,917)	-	(547,917)
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)	(1,107,118)	559,201	(547,917)	-	(547,917)
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
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)	\$ -	\$ -	\$ -	\$ -	\$ -

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

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Interim Final
 Historic or Projected

Schedule: C-2(C)
 Page 1 of 1
 Preparer: C J N & W

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (B-2)	\$ 213,700	\$ 174,794	\$ 388,494	N/A	\$ 388,494
2	Add: Income Tax Expense Per Books (Sch. B-1)	62,667		62,667	-	-
3	Subtotal	276,367	174,794	451,161	-	388,494
4	Less: Interest Charges (Sch. C-3)	426,691	-	426,691	-	426,691
5	Taxable Income Per Books	(150,324)	174,794	24,470	-	(38,197)
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5(a))	451,717	(171,471)	280,246	-	166,535
8	Total Schedule M Adjustments	451,717	(171,471)	280,246	-	166,535
9	Taxable Income Before State Taxes	(602,041)	346,265	(255,776)	-	(204,732)
10	Less: State Income Tax Exemption (\$5,000)	5,000	-	5,000	-	5,000
11	State Taxable Income	(607,041)	346,265	(260,776)	-	(209,732)
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)	(607,041)	346,265	(260,776)	-	(209,732)
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
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)	\$ -	\$ -	\$ -	\$ -	\$ -

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

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-3(A)

Docket No.: 991643-SU

Page 1 of 1

Schedule Year Ended: September 30, 2001

Preparer: CJN & W

Historic [] or Projected [X]

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	\$ 835,894		\$ 835,894	N/A	\$ 835,894
2	Amortization of Debt Premium, Disc. and Expense Net	4,787		4,787		4,787
3	Interest on Short-Term Debt			-		
4	Other Interest Expense	5,598		5,598		5,598
5	AFUDC	2,669		2,669		2,669
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A		-	-	-
7	Total Used For Tax Calculation	\$ 848,948	\$ -	\$ 848,948	\$ -	\$ 848,948

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	\$ -	This Schedule is not applicable			
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)	\$ -				

Supporting Schedules: D-1,C-8

Recap Schedules: C-2

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 2000
 Historic [] or Projected [X]

Schedule: C-3(B)
 Page 1 of 1
 Preparer: C.JN & W

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	\$ 572,576		\$ 572,576		\$ 572,576
2	Amortization of Debt Premium, Disc. and Expense Net	4,787		4,787		4,787
3	Interest on Short-Term Debt					
4	Other Interest Expense	7,785		7,785		7,785
5	AFUDC	301,961		301,961		301,961
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 887,109	\$ -	\$ 887,109	\$ -	\$ 887,109

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
<u>Balances From Schedule D-1</u>					
8 Long-Term Debt	\$ -	This Schedule is not applicable			
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)	\$ -				

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	\$ 389,875		\$ 389,875		\$ 389,875
2	Amortization of Debt Premium, Disc. and Expense Net	590		590		590
3	Interest on Short-Term Debt	5,556		5,556		5,556
4	Other Interest Expense	12,948		12,948		12,948
5	AFUDC	17,722		17,722		17,722
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 426,691	\$ -	\$ 426,691	\$ -	\$ 426,691

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	\$ -	This Schedule is not applicable			
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)	\$ -				

Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Schedule Year Ended: September 30, 2001
Historic [] or Projected [X]

Schedule: C-4
Page 1 of 1
Preparer: CJN & W

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

Line
No.

1 There are no permanent book/tax differences

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Historic [] or Projected [X]

Schedule: C-5(A)
 Page 1 of 1
 Preparer: C.JN & W

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(1)	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 1,159,674	\$ (223,267)	\$ 936,407	N/A	\$ 936,407
3	Book Depreciation and Amortization	494,089	(110,699)	383,390		383,390
4	Difference	665,585	(112,568)	553,017	-	553,017
5	Other Timing Differences (Itemize):					
6	Imputed Interest			-		
7	CIAC gross up tax refund			-		
		-	-	-	-	-
8	Total Timing Differences (To C-2)	665,585	(112,568)	553,017	-	553,017
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 8 x Line 9) (Limited by NOL)	36,607	(6,191)	30,416	-	30,416
		-	-	-	-	-
11	Timing Differences For Federal Taxes					
12	(Line 8 - Line 10)	628,978	(106,377)	522,601	-	522,601
13	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
14	Federal Deferred Taxes (Line 11 x Line 12)	213,853	(36,168)	177,684	-	177,684
15	Add: State Deferred Taxes (Line 10)	36,607	(6,191)	30,416	-	30,416
16	Total Deferred Tax Expense (To C-1)	\$ 250,460	\$ (42,359)	\$ 208,100	\$ -	\$ 208,100

17 Note: Adjustments to remove the operating divisions of the Company that are not involved in this application

Supporting Schedules: None
 Recap Schedules: C-2

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-5(B)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2000

Preparer: C.J.N & W

Historic [] or Projected [X]

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(1)	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 778,875	\$ (251,151)	\$ 527,724	N/A	\$ 527,724
3	Book Depreciation and Amortization	397,261	(116,072)	281,189		281,189
4	Difference	381,614	(135,079)	246,535	-	246,535
5	Other Timing Differences (Itemize):					
6	Imputed Interest			-		
7	CIAC gross up tax refund			-		
		-	-	-	-	-
8	Total Timing Differences (To C-2)	381,614	(135,079)	246,535	-	246,535
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 8 x Line 9) (Limited by NOL)	20,989	(7,429)	13,560	-	13,559
		-	-	-	-	-
11	Timing Differences For Federal Taxes					
12	(Line 8 - Line 10)	360,625	(127,650)	232,975	-	232,976
13	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
14	Federal Deferred Taxes (Line 11 x Line 12)	122,613	(43,401)	79,212	-	79,212
15	Add: State Deferred Taxes (Line 10)	20,989	(7,429)	13,560	-	13,559
16	Total Deferred Tax Expense (To C-1)	\$ 143,602	\$ (50,830)	\$ 92,772	\$ -	\$ 92,771

17 Note: Adjustments to remove the operating divisions of the Company that are not involved in this application

Supporting Schedules: None
Recap Schedules: C-2

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Historic [X] or Projected []

Schedule: C-5(C)
 Page 1 of 1
 Preparer: CJN & W

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
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 737,306	\$ (282,461)	\$ 454,845	N/A	\$ 341,134
3	Book Depreciation and Amortization	285,589	(110,990)	174,599		174,599
4	Difference	451,717	(171,471)	280,246	-	166,535
5	Other Timing Differences (Itemize):					
6	Imputed Interest	-	-	-	-	-
7	CIAC gross up tax refund	-	-	-	-	-
8	Total Timing Differences (To C-2)	451,717	(171,471)	280,246	-	166,535
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 8 x Line 9) (Limited by NOL)	24,844	(9,431)	15,413	-	9,159
11	Timing Differences For Federal Taxes					
12	(Line 8 - Line 10)	426,873	(162,040)	264,833	-	157,376
13	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
14	Federal Deferred Taxes (Line 11 x Line 12)	145,137	(55,094)	90,043	-	53,508
15	Add: State Deferred Taxes (Line 10)	24,844	(9,431)	15,413	-	9,159
16	Total Deferred Tax Expense (To C-1)	\$ 169,981	\$ (64,525)	\$ 105,456	\$ -	\$ 62,667

Note: Adjustments to remove the operating divisions of the Company that are not involved in this application

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Schedule Year Ended: September 30, 1999, 2000, 2001
Historic [X] Projected [X]

Schedule: C-6
Page 1 of 3
Preparer: C/JN & W

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. 190.0001			Account No. 281.0001			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	Total Company									
2	Dec. 1997	338,093	1,974,804	2,312,897	51,341	364,261	415,602	389,434	2,339,065	2,728,499
3	Sep. 1998	328,692	1,919,891	2,248,583	58,493	406,047	464,540	387,185	2,325,938	2,713,123
4	Dec. 1998	325,559	1,901,587	2,227,146	60,877	419,977	480,854	386,436	2,321,564	2,708,000
5	Sep. 1999	317,337	1,853,586	2,170,923	79,305	527,716	607,021	396,642	2,381,302	2,777,944
6	Sep. 2000	307,560	1,796,577	2,104,137	100,306	650,399	750,705	407,866	2,446,976	2,854,842
7	Sep. 2001	297,044	1,739,087	2,036,131	137,048	865,034	1,002,082	434,092	2,604,121	3,038,213

22 Note: These balances reflect deferred taxes on proforma plant additions requested for final rates
Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-6

Docket No.: 991643-SU

Page 2 of 3

Schedule Year Ended: September 30, 1999, 2000, 2001

Preparer: CJN & W

Historic [X] Projected [X]

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. 190.0001 Deferred Tax Debits				Account No. 281.001 Deferred Tax Credits					
		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
1	<u>Total Company</u>										
2	Dec. 1997	349,571		(11,478)		338,093	38,740		12,601		51,341
3	Sep. 1998	338,093		(9,401)		328,692	51,341		7,152		58,493
4	Dec. 1998	328,692		(3,133)		325,559	58,493		2,384		60,877
5	Sep. 1999	325,559		(8,222)		317,337	60,877		18,428		79,305
6	Sep. 2000	317,337		(9,777)		307,560	79,305		21,001		100,306
7	Sep. 2001	307,560		(10,516)		297,044	100,306		36,742		137,048

Note: These balances reflect deferred taxes on proforma plant additions requested for final rates

Supporting Schedules: None

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Schedule Year Ended: September 30, 1999, 2000, 2001
 Historic [X] Projected [X]

Schedule: C-6
 Page 3 of 3
 Preparer: CJN & W

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. 190.0001 Deferred Tax Debits				Account No. 281.001 (Deferred Tax Credits)					
		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
1	Total Company										
2	Dec. 1997	2,042,127		(67,323)		1,974,804	290,643	73,618			364,261
3	Sep. 1998	1,974,804		(54,913)		1,919,891	364,261	41,786			406,047
4	Dec. 1998	1,919,891		(18,304)		1,901,587	406,047	13,930			419,977
5	Sep. 1999	1,901,587		(48,001)		1,853,586	419,977	107,739			527,716
6	Sep. 2000	1,853,586		(57,009)		1,796,577	527,716	122,683			650,399
7	Sep. 2001	1,796,577		(57,490)		1,739,087	650,399	214,635			865,034

Note: These balances reflect deferred taxes on proforma plant additions requested for final rates

Supporting Schedules: None

Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999

Schedule: C-7
Page 1 of 4
Preparer: C.J.N & W

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	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.	Ending Balance
1	1995	-					-	-					-
2	1996	-					-	-					-
3	1997	-					-	-					-
4	1998	-					-	-					-
5	1999	-					-	-					-
6	The Utility has no investment tax credits; therefore, this schedule is not applicable												

Supporting Schedules: None
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

Schedule: C-7
 Page 2 of 4
 Preparer: CJN & W

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
1	1995	-					-						-
2	1996	-					-						-
3	1997	-					-						-
4	1998	-					-						-
5	1999	-					-						-

6 The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-7

Docket No.: 991643-SU

Page 3 of 4

Test Year Ended: September 30, 1999

Preparer: CJN & W

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.

**Line
No.**

- 1** There were no unused investment tax credits at December 31, 1997 and September 30, 1999. The last
- 2** available ITC was used in 1987 and the Company fell under the general rule of Section 46(f). Therefore, this
- 3** schedule is not applicable.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-7

Docket No.: 991643-SU

Page 4 of 4

Test Year Ended: September 30, 1999

Preparer: CJN & W

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

Line
No.

- 1 The Company has never made a Section 46(f) investment tax credit election, therefore, the Company fell
- 2 under the general rule

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-8

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: CJN & W

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:			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt	N/A	%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock				
5	Retained Earnings - Parent Only				
6	Deferred Income Tax				
7	Other Paid in Capital				-
8	Total	\$ -	- %		- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				
10	Aloha Utilities has no Parent or Subsidiary; therefore, this schedule is not applicable				

Supporting Schedules: None
Recap Schedules: C-3

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: C-9

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: CJN & W

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.

**Line
No.**

- 1 Copies of the tax returns and other information will be made available when requested at the offices of Cronin,
- 2 Jackson, Nixon and Wilson, CPA's, Clearwater, Florida.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999, 2000, 2001

Schedule: C-10
Page 1 of 1
Preparer: CJN & W

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

- | | |
|--|----------------------|
| (1) What tax years are currently open with the Internal Revenue Service? | 1997 and 1998 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenues at issue with the IRS? | No |

**Schedule of Requested Cost of Capital (Final Rates)
Beginning and End of Year Average**

Florida Public Service Commission

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001
Schedule Year Ended: September 30, 2001
Historic [] or Projected [X]**

**Schedule: D-1(A)
Page 1 of 1
Preparer: CJN & W**

Subsidiary [] or Consolidated []

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

Line No.		(1)	(2)	(3)	(4)
		Total Capital	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	\$ 7,378,376	70.14 %	9.84 %	6.90 %
2	Short-Term Debt		-		
3	Preferred Stock	513,995	4.89	10.12	0.4900
4	Customer Deposits	93,295	0.89	6.00	0.05
5	Common Equity	1,874,568	17.82	10.12	1.80
6	Tax Credits - Zero Cost		-		
7	Accumulated Deferred Income Tax	658,914	6.26		
8	Other (Explain)				
9	Total	\$ 10,519,148	100.00 %		9.24 %

**Schedule of Requested Cost of Capital (Intermediate Period)
Beginning and End of Year Average**

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2000
Schedule Year Ended: September 30, 2000
Historic [] or Projected [X]

Schedule: D-1(B)
Page 1 of 1
Preparer: C.J.N & W

Subsidiary [] or Consolidated []

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

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1 Long-Term Debt	\$ 3,572,684	67.37 %	10.27 %	6.92 %
2 Short-Term Debt				
3 Preferred Stock	376,617	7.10	10.12	0.72
4 Customer Deposits	129,746	2.45	6.00	0.15
5 Common Equity	836,523	15.77	10.12	1.60
6 Tax Credits - Zero Cost				
7 Accumulated Deferred Income Tax	387,481	7.31		
8 Other (Explain)				
9 Total	5,303,051	100.00 %		9.39 %

**Schedule of Requested Cost of Capital (Interim Rates)
Beginning and End of Year Average**

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Schedule Year Ended: September 30, 1999
Historic [X] or Projected []

Schedule: D-1(C)
Page 1 of 1
Preparer: C.J.N & W

Subsidiary [] or Consolidated []

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

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$ 2,181,486	51.60 %	10.76 %	5.55 %
2	Short-Term Debt	36,906	0.87	9.03	0.08
3	Preferred Stock	359,035	8.49	9.12	0.77
4	Customer Deposits	215,795	5.10	6.00	0.31
5	Common Equity	1,149,713	27.20	9.12	2.48
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	284,419	6.73		
8	Other (Explain)				
9	Total	\$ 4,227,354	99.99 %		9.19 %
10					
11					
12					

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Schedule Year Ended: September 30, 2001
 Historic [] Projected [X]

Schedule: D-2(A)
 Page 1 of 1
 Preparer: CJN & W

Explanation: Provide a reconciliation of the 13-month 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		(5) Prorata Amount	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) Prorata %		
1	Long-Term Debt	\$ 8,614,742		70.77 %	\$ (1,236,366)	\$ 7,378,376
2	Short-Term Debt			-		
3	Preferred Stock	600,000		4.93	(86,005)	513,995
4	Common Equity	2,188,637		17.98	(314,069)	1,874,568
5	Customer Deposits	93,295				93,295
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	770,040		6.32	(111,126)	\$ 658,914
9	Accum. Deferred Income Tax					
10	(Debits)(Note 2)					
11	Total	\$ 12,266,714	\$ -	100.00 %	\$ (1,747,566)	\$ 10,519,148

12 * List corresponding adjustments to rate base below:

13	Description	Amount
14		
15		
16		
17		
18		

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
 Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Intermediate Period) Florida Public Service Commission
 Beginning and End of Year Average

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000
 Schedule Year Ended: September 30, 2000
 Historic [] Projected [X]

Schedule: D-2(B)
 Page 1 of 1
 Preparer: C.J.N. & W

Explanation: Provide a reconciliation of the 13-month 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	(4) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base
			(3) Specific	(5) Prorata Amount	
1	Long-Term Debt	\$ 5,693,405		69.06 % \$ (2,120,721)	\$ 3,572,684
2	Short-Term Debt				
3	Preferred Stock	600,000		7.28 (223,383)	376,617
4	Common Equity	1,332,973		16.17 (496,450)	836,523
5	Customer Deposits	129,746			129,746
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Tax	618,073		7.49 (230,592)	387,481
9	Accum Deferred Income Tax				
10	(Debits)				
11	Total	\$ 8,374,197	\$ -	100.00 % \$ (3,071,146)	\$ 5,303,051

12 * List corresponding adjustments to rate base below:

13	Description	Amount
14		
15		
16		
17		
18		

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
 Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Interim Rates)
 Beginning and End of Year Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Schedule Year Ended: September 30, 1999
 Historic [X] Projected []

Schedule: D-2(C)
 Page 1 of 1
 Preparer: CJN & W

Explanation: Provide a reconciliation of the 13-month 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	(4) Prorata %	(5) Prorata Amount	
1	Long-Term Debt	\$ 3,645,178		54.38 %	\$ (1,463,692)	\$ 2,181,486
2	Short-Term Debt	61,538		0.92	(24,632)	36,906
3	Preferred Stock	600,000		8.95	(240,965)	359,035
4	Common Equity	1,920,473		28.66	(770,760)	1,149,713
5	Customer Deposits	215,795				215,795
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	475,501		7.09	(191,082)	284,419
9	Accum Deferred Income Tax					
10	(Debits)					
11	Total	\$ 6,918,485	\$ -	100.00 %	\$ (2,691,131)	\$ 4,227,354

12 * List corresponding adjustments to rate base below:

13	Description	Amount
14		
15		
16		
17		
18		

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
 Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Utility [X] or Parent []
 Historic [] or Projected [X]

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

Schedule: D-3(A)
 Page 1 of 1
 Preparer: C/JN & W

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	13-Month Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)
1	Cumulative, 15.5%	5/1/82	None	\$ 600,000	\$ 600,000					\$ 600,000		

Note: For regulatory purposes, the cost rate has been reduced to the current leverage graph rate of return of 10.12% per Order PSC-99-1917-PAA-WS, issued 9/2/99.

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Preferred Stock Outstanding

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000
 Utility or Parent
 Historic or Projected

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

Schedule: D-3(B)
 Page 1 of 1
 Preparer: CJN & W

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	13-Month Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	Cumulative, 15.5%	5/1/82	None	\$ 600,000	\$ 600,000					\$ 600,000			

Note: For regulatory purposes, the cost rate has been reduced to the current leverage graph rate of return of 10.12% per Order PSC-99-1917-PAA-WS, issued 9/2/99.

Preferred Stock Outstanding

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Utility or Parent
 Historic or Projected

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

Schedule: D-3(C)
 Page 1 of 1
 Preparer: CJK & W

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	13-Month Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	Cumulative, 15.5%	5/1/82	None	\$ 600,000	\$ 600,000					\$ 600,000			

Note: For regulatory purposes, the cost rate has been reduced to the current leverage graph rate of return of 10.12% per Order PSC-99-1917-PAA-WS, issued 9/2/99.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999, 2000, 2001
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 13-month Average Amt. Outstanding	(4) Effective Cost Rate
1	L.L. Speer (9.75%)	\$ 5,556	08/04/99	\$ 61,538	9.03 %

2 Note: No short term debt is projected for the test years ending September 30, 2000 or September 30, 2001; therefore, no additional information is required.

Cost of Long-Term Debt (Final Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: D-5(A)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001

Utility [X] or Parent []

Explanation: Provide the specified data on long-term debt issues on a 13-Month average basis for the test year. Arrange by type of issue (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.

Historic [] or Projected [X]

Preparer: CJN & W

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Bank of America											
2	(Construction Loan)	7/30/99 -										
3	9.00%, 15 years	8/30/14	\$ 5,200,000	\$ 5,064,090	\$ 4,798,256		\$ 53,863		\$ 4,225	\$ 455,768	\$ 459,993	9.18%
4	Vehicle Notes:											
5	86420, 86421,											
6	86422, 86423	5/13/99 -										
7	4.90%, 3 years	5/12/02	63,153	24,926						1,221	1,221	4.90%
8	Vehicle Note:	5/13/99 -										
9	88399, 9.25%, 3 yea	5/12/02	19,690	7,386						683	683	9.25%
10	L.L. Speer (LOC)	7/24/95 -										
11	P+3, 30 years	7/24/25	3,042,000	2,976,668	2,940,018		14,897		562	319,992	320,554	10.82%
12	L.L. Speer (DOT)	2/12/96 -										
13	P+3, 30 Years	2/17/26	715,144	541,672	535,463					58,230	58,230	10.75%
<p>Note: The interest rate required by the L.L. Speer notes is P + 3, or 11.75%. For rate making purposes, the Company is using P + 2, or 10.75%, as utilized in previous rate proceedings.</p>												
7	Total		\$ 9,039,987	\$ 8,614,742	\$ 8,273,737	\$ -	\$ 68,760	\$ -	\$ 4,787	\$ 835,894	\$ 840,681	9.84 %

Supporting Schedules: D-6

Recap Schedules: A-19,D-2

Cost of Long-Term Debt (Intermediate Period)
Beginning and End of Year Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: D-5(B)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2000

Utility or Parent

Preparer: C.J.N & W

Historic or Projected

Explanation: Provide the specified data on long-term debt issues on a 13-Month average basis for the test year. Arrange by type of issue (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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal 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)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Bank of America											
2	(Construction Loan)	7/30/99 -										
3	9.00%, 15 years	8/30/14	\$ 5,200,000	\$ 2,087,101	\$ 5,057,152		\$ 58,441		\$ 4,225	\$ 187,839	\$ 192,064	9.47% %
4	Vehicle Notes:											
5	86420, 86421,											
6	86422, 86423	5/13/99 -										
7	4.90%, 3 years	5/12/02	63,153	46,479	14,845					2,277	2,277	4.90%
8	Vehicle Note:	5/13/99 -										
9	88399, 9.25%, 3 yea	5/12/02	19,690	14,726	4,857					1,362	1,362	9.25%
10	L.L. Speer (LOC)	7/24/95 -										
11	P+3, 30 years	7/24/25	3,042,000	2,999,606	2,963,257		14,335		562	322,458	323,020	10.82%
13	L.L. Speer (DOT)	2/12/96 -										
14	P+3, 30 Years	2/17/26	715,144	545,493	539,480					58,640	58,640	10.75%
15	Note: The interest rate required by the L.L. Speer notes is P + 3, or 11.75%. For rate making purposes, the Company is using P + 2,											
16	or 10.75%, as utilized in previous rate proceedings.											
17	Total		\$ 9,039,987	\$ 5,693,405	\$ 8,579,591	\$ -	\$ 72,776	\$ -	\$ 4,787	\$ 572,576	\$ 577,363	10.27 %

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

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Cost of Long-Term Debt (Interim Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 1999

Utility [X] or Parent []

Historic [X] or Projected []

Explanation: Provide the specified data on long-term debt issues on a 13-Month average basis for the test year. Arrange by type of issue (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(C)

Page 1 of 1

Preparer: C.J.N & W

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Bank of America											
2	(Construction Loan)	7/30/99 -										
3	9.00%, 15 years	8/30/14	\$ 5,200,000	\$ 34,589	Note (1)		\$ 422		\$ 28	\$ 3,113	\$ 3,141	9.19%
4	Vehicle Notes:											
5	86420, 86421,											
6	86422, 86423	5/13/99 -										
7	4.90%, 3 years	5/12/02	63,153	18,170	36,224					890	890	4.90%
8	Vehicle Note:	5/13/99 -										
9	88399, 9.25%, 3 yea	5/12/02	19,690	17,760	11,606					1,643	1,643	9.25%
10	GMAC: 612350	7/96 -										
11	9.00%, 4 years	7/99	31,486	621						56	56	9.02%
12	GMAC: 612350	3/20/96 -										
13	9.00%, 4 years	3/20/99	30,144	2,049						184	184	8.98%
14	L.L. Speer (LOC)	7/24/95 -										
15	P+3, 30 years	7/24/25	3,042,000	3,022,861	2,988,212		14,758		562	324,958	325,520	10.82%
16	L.L. Speer (DOT)	2/12/96 -	715,144	549,128	543,608					59,031	59,031	10.75%
17	P+3, 30 Years	2/17/26										
18	Note: The interest rate required by the L.L. Speer notes is P + 3, or 11.75%. For rate making purposes, the Company is using P + 2,											
19	or 10.75%, as utilized in previous rate proceedings.											
20	Total		\$ 9,101,617	\$ 3,645,178	\$ 3,579,650	\$ -	\$ 15,180	\$ -	\$ 590	\$ 389,875	\$ 390,465	10.76 %

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Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Note (1): No principal due until January, 2001. This is a construction loan with interest only due up to the above mentioned date.

Cost of Variable Rate Long-Term Debt (Final Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 2001
Utility [X] or Parent []
Historic [] or Projected [X]

Schedule: D-6(A)
Page 1 of 1
Preparer: C/JN & W

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal	13-Month	Amount	Unamortized	Unamortized	Annual	Annual	Base 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))
			Amount Sold (Face Value)	Principal Amount Outstanding	Outstanding One Year	Discount (Premium) Associated With Col(4)	Discount (Premium) Associated With Col(6)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding				
1	L.L. Speer (Line of Credit)	7/24/95 -											
2	P+3, 30 years	7/24/25	\$ 3,042,000	\$ 2,976,668	\$ 2,940,018		\$ 14,897		\$ 562	10.75%	\$ 319,992	\$ 320,554	10.82%
3	L.L. Speer (DOT)	2/12/96 -											
4	P+3, 30 Years	2/17/26	715,144	541,672	535,463					10.75%	58,230	58,230	10.75%
5	Note: The interest rate required by the above two notes is P + 3, or 11.75%. For rate making purposes, the Company is using P + 2,												
6	or 10.75%, as utilized in previous rate proceedings.												
			<u>\$ 3,757,144</u>	<u>\$ 3,518,340</u>	<u>\$ 3,475,481</u>	<u>\$ -</u>	<u>\$ 14,897</u>	<u>\$ -</u>	<u>\$ 562</u>		<u>\$ 378,222</u>	<u>\$ 378,784</u>	<u>10.81 %</u>

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Supporting Schedules: None
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt (Intermediate Period)
Beginning and End of Year Average

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: D-6(B)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2000

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Preparer: C.J.N & W

Utility or Parent

Historic or Projected

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Principal Amount Sold (Face Value)	(4) 13-Month Average Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8)	(9)	(10) Base of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate x Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
								Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding				
1	L.L. Speer (Line of Credit)	7/24/95 -											
2	P+3, 30 years	7/24/25	\$ 3,042,000	\$ 2,999,606	\$ 2,963,257		\$ 14,335		\$ 562	10.75%	\$ 322,458	\$ 323,020	10.82%
3	L.L. Speer (DOT)	2/12/96 -											
4	P+3, 30 Years	2/17/26	715,144	545,493	539,480					10.75%	58,640	58,640	10.75%
5	Note: The interest rate required by the above two notes is P + 3, or 11.75%. For rate making purposes, the Company is using P + 2,												
6	or 10.75%, as utilized in previous rate proceedings.												
			<u>\$ 3,757,144</u>	<u>\$ 3,545,099</u>	<u>\$ 3,502,737</u>	<u>\$ -</u>	<u>\$ 14,335</u>	<u>\$ -</u>	<u>\$ 562</u>		<u>\$ 381,098</u>	<u>\$ 381,660</u>	<u>10.81 %</u>

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Supporting Schedules: None

Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt (Interim Rates)
Beginning and End of Year Average

Florida Public Service Commission

Schedule: D-6(C)
Page 1 of 1
Preparer: CJN & W

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Docket No.: 991643-SU

Test Year Ended: September 30, 1999

Utility [X] or Parent []

Historic [X] or Projected []

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	13-month Average Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(6)	Unamortized Issuing Expense Associated With Col(7)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Base of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col. (6))	Total Interest Cost ((8)+(9)+(11))	Effective Cost Rate (12)/(4)-(6)-(7))
1	L.L. Speer (Line of Credit)	7/24/95 -											
2	P+3, 30 years	7/24/25	\$ 3,042,000	\$ 3,022,861	\$ 2,988,212		\$ 14,758		\$ 562	10.75%	\$ 324,958	\$ 325,520	10.82%
3	L.L. Speer (DOT)	2/12/96 -	715,144	549,128	543,608					10.75%	59,031	59,031	10.75%
4	P+3, 30 Years	2/17/26											
5	Note: The interest rate required by the above two notes is P + 3, or 11.75%. For rate making purposes, the Company is using P + 2,												
6	or 10.75%, as utilized in previous rate proceedings.												
			<u>\$ 3,757,144</u>	<u>\$ 3,571,989</u>	<u>\$ 3,531,820</u>	<u>\$ -</u>	<u>\$ 14,758</u>	<u>\$ -</u>	<u>\$ 562</u>		<u>\$ 383,989</u>	<u>\$ 384,551</u>	<u>10.81</u>

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Supporting Schedules: None

Recap Schedules: A-19,D-2

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: D-7(A)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001

Preparer: CJN & W

Utility or Parent Historic or Projected

Explanation: Provide a schedule of customer deposits on a 13-month average balance

Line No.	(1) For the Period Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	September, 2000	\$ 101,860	\$ 1,510	\$ 7,088	\$ 96,282
2	October	96,282	1,323	1,819	95,786
3	November	95,786	1,323	1,819	95,290
4	December	95,290	1,323	1,819	94,794
5	January, 2001	94,794	1,323	1,819	94,298
6	February	94,298	1,323	1,819	93,802
7	March	93,802	1,323	1,819	93,306
8	April	93,306	1,323	1,819	92,810
9	May	92,810	1,323	1,819	92,314
10	June	92,314	1,323	1,819	91,818
11	July	91,818	1,323	1,819	91,322
12	August	91,322	1,274	1,817	90,779
13	September	90,779	1,274	1,816	90,237
14	Total	<u>\$ 1,224,461</u>	<u>\$ 17,288</u>	<u>\$ 28,911</u>	<u>\$ 1,212,838</u>
15	13-month Average Balance				<u>\$ 93,295</u>
16	Actual interest rate per tariff				<u>6%</u>

Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: D-7(B)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2000

Preparer: C.J.N & W

Utility [X] or Parent []

Historic [] or Projected [X]

Explanation: Provide a schedule of customer deposits on a 13-month average balance

Line No.	(1) For the Period Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	September, 1999	\$ 171,798		\$ 8,590	\$ 163,208
2	October	163,208	\$ 1,511	7,088	157,631
3	November	157,631	1,511	7,088	152,054
4	December	152,054	1,511	7,088	146,477
5	January, 2000	146,477	1,511	7,088	140,900
6	February	140,900	1,511	7,088	135,323
7	March	135,323	1,511	7,088	129,746
8	April	129,746	1,511	7,088	124,169
9	May	124,169	1,511	7,088	118,592
10	June	118,592	1,511	7,088	113,015
11	July	113,015	1,511	7,088	107,438
12	August	107,438	1,510	7,088	101,860
13	September	101,860	1,510	7,088	96,282
14	Total	<u>\$ 1,762,211</u>	<u>\$ 18,130</u>	<u>\$ 93,646</u>	<u>\$ 1,686,695</u>
15	13-month Average Balance				<u>\$ 129,746</u>
16	Actual Interest rate per tariff				<u>6%</u>

Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: D-7(C)

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: CJN & W

Utility [X] or Parent []

Historic [X] or Projected []

Explanation: Provide a schedule of customer deposits on a 13-month average balance

Line No.	(1) For the Period Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	September, 1998	\$ 240,356	\$ 1,545		\$ 241,901
2	October	241,901	1,112		243,013
3	November	243,013		\$ 309	242,704
4	December	242,704	1,345		244,049
5	January, 1999	244,049		8,877	235,172
6	February	235,172		3,991	231,181
7	March	231,181		5,366	225,815
8	April	225,815		6,390	219,425
9	May	219,425		8,689	210,736
10	June	210,736		14,238	196,498
11	July	196,498		16,665	179,833
12	August	179,833		8,035	171,798
13	September	171,798		8,590	163,208
14	Total	<u>\$ 2,882,481</u>	<u>\$ 4,002</u>	<u>\$ 81,150</u>	<u>\$ 2,805,333</u>
15	13-month Average Balance				<u>\$ 215,795</u>
16	Actual interest rate per tariff				<u>6%</u>

Recap Schedules: A-19, D-2

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-1

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999 and 2001

Preparer: C.J.N. & W

Water [] or Sewer [X]

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

Line No	(1) Class/Meter Size	(2) Test Year Rates (1)	(3) Present Rates (2)	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	\$ 8.93	\$ 8.99	\$ 9.16	\$ 14.54
3	Gallage Charge (per 1000 gallons)				
4	10,000 gallons maximum	2.30	2.32	2.36	3.65
5	General Service				
6	5/8" x 3/4"	8.93	8.99	9.16	14.54
7	1"	22.33	22.48	22.91	36.35
8	1 1/2"	44.66	44.96	45.83	72.70
9	2"	71.46	71.94	73.33	116.32
10	3"	142.92	143.88	146.65	218.10
11	4"	223.25	224.75	229.08	363.50
12	6"	446.63	449.62	458.28	727.00
13	8"	714.60	719.39	733.24	1,163.20
14	Gallage Charge				
15	(per 1000 gallons)	2.76	2.78	2.83	4.26
16	Reclaimed Water				
17	Mitchell Property (3)	0.00	0.00	0.00	0.00
18	All Others	0.25	0.25	0.25	0.25
19	Note (1): Test year rates per Order No. PSC-97-0280-FOF-WS, Issued June 1				
20	(2) Present rates per 1999 Index, Effective January 18, 2000				
21	(3) Per Order No. PSC-97-0280-FOF-WS, Mitchell Property rate is \$0.00 for the duration				
22	of the existing contract.				

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-2

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: CJN & W

Water [] or Sewer [X]

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

(1) Line No.	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(4) Test Year Revenue
1	Residential				
2	5/8" x 3/4"	101,095		\$ 8.93	\$ 902,778
3	M Gallons		591,149	2.30	1,359,643
4	Total Residential	101,095	591,149		\$ 2,262,421
5	Average Bill				\$ 22.38
6	General Service				
7	5/8" X 3/4"	975		8.93	\$ 8,707
8	M Gallons		9,554	2.76	26,369
9	1"	255		22.33	5,694
10	M Gallons		4,288	2.76	11,835
11	1 1/2"	108		44.66	4,823
12	M Gallons		4,459	2.76	12,307
13	2"	168		71.46	12,005
14	M Gallons		20,295	2.76	56,014
15	3"	12		142.92	1,715
16	M Gallons		1,335	2.76	3,685
17	4"	24		223.25	5,358
18	M Gallons		2,707	2.76	7,471
19	6"	42		446.63	18,758
20	M Gallons		15,099	2.76	41,673
23	Total Gen. Serv.	1,584	57,737		\$ 216,414
24	Average Bill				\$ 136.63
25	Miscellaneous service revenues				12,435
26	Interest Income - Operating Account				9,572
27	Total Other Revenue				22,007
28	Total Annualized Revenue				2,500,842
29	Total revenue per books/required				2,490,885
30	Immaterial difference				\$ 9,957

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Water [] or Sewer [X]

Schedule: E-2(a)
 Page 1 of 1
 Preparer: CJN & W

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Present Rates (1)	(5) Annualized Revenue
1	Residential				
2	5/8" x 3/4"	101,095		\$ 8.99	908,844
3	M Gallons		591,149	2.32	1,371,466
4	Total Residential	101,095	591,149		\$ 2,280,310
5	Average Bill				\$ 22.56
6	General Service				
7	5/8" X 3/4"	975		8.99	8,765
8	M Gallons		9,554	2.78	26,560
9	1"	255		22.48	5,732
10	M Gallons		4,288	2.78	11,921
11	1 1/2"	108		44.96	4,856
12	M Gallons		4,459	2.78	12,396
13	2"	168		71.94	12,086
14	M Gallons		20,295	2.78	56,420
15	3"	12		143.88	1,727
16	M Gallons		1,335	2.78	3,711
17	4"	24		224.75	5,394
18	M Gallons		2,707	2.78	7,525
19	6"	42		449.62	18,884
20	M Gallons		15,099	2.78	41,976
23	Total Gen. Serv.	1,584	57,737		\$ 217,953
24	Average Bill				\$ 137.60
25	Miscellaneous service revenues				12,435
26	Interest Income - Operating Account				9,572
27	Total Other Revenue				22,007
28	Total Annualized Revenue				\$ 2,520,270
26	Per 1999 Indexed Rate Adjustment, effective September 1, 1999				

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-3

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: CJK & W

Water [] or Sewer [X]

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	October, 1998	8,274	131			8,405
2	November, 1998	8,301	130			8,431
3	December, 1998	8,309	129			8,438
4	January, 1999	8,296	130			8,426
5	February, 1999	8,322	129			8,451
6	March, 1999	8,358	130			8,488
7	April, 1999	8,405	130			8,535
8	May, 1999	8,471	131			8,602
9	June, 1999	8,567	134			8,701
10	July, 1999	8,583	136			8,719
11	August, 1999	8,620	136			8,756
12	September, 1999	8,589	138			8,727
13	Total	101,095	1,584	-	-	102,679

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-4

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001

Preparer: C.J.N & W

Water [] or Sewer [X]

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.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 15	\$ 15	\$ 15	\$ 15
2	Normal Reconnection	15	15	15	15
3	Violation Reconnection	Actual cost	Actual cost	Actual cost	Actual cost
4	Premises Visit	10	10	10	10

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 10,185		\$ 2,250			\$ 12,435

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-8

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999

Preparer: C.J.N & W

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		The Company has no such outstanding contracts or agreements; therefore, this schedule is not applicable.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-9

Docket No.: 991643-SU

Page 1 of 1

Schedule Year Ended: September 30, 2001

Preparer: C.J.N & W

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
-----------------	------------------------------------	---------------------------------	-----------------------	---	-----------------------------------

1 The Utility does not collect or pay any tax or franchise fees; therefore, this schedule is not applicable.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-10

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001

Preparer: CJN & W

Water [] or Sewer [X]

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) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (___ GPD) or per Lot		
All others-per Gallon/Day or per ERC (<u>250</u> GPD)	\$ 206.75	N/A
Main Extension Charge		
Residential-per ERC (<u>250</u> GPD) or-per Lot	0.83	N/A
Multifamily-per ERC (___ GPD) or-per Unit		
All others-per Gallon/Day or-per Front Foot		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (<u>250</u> 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.		

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-11

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001.

Preparer: C.J.N & W

Water [] or Sewer [X]

Historic [] or Projected [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

1 The Company does not collect guaranteed revenue; therefore, this schedule is not applicable.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule: E-12

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001

Preparer: CJN & W

Water [] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

**Line
No.**

- 1** The Company does not serve any industrial customers; therefore, this schedule is not applicable.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001
 Water [] or Sewer [X]

Schedule: E-13(A)
 Page 1 of 1
 Preparer: C/JN & W

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. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement
1	Residential										
2	5/8" x 3/4"	101,095	1.08535	109,723				\$ 8.99	\$ 986,410	\$ 14.54	\$ 1,595,372
3	M Gallons				591,149	1.08535	641,604	2.32	1,488,521	3.65	2,341,855
4	Total Residential	101,095		109,723	591,149		641,604		2,474,931		3,937,227
5	Average Bill								\$ 23		\$ 39
6	General Service										
7	5/8" X 3/4"	975	1.08535	1,058				8.99	9,511	14.54	15,383
8	M Gallons				9,554	1.08535	10,369	2.78	28,826	4.26	44,172
9	1"	255	1.08535	277				22.48	6,227	36.35	10,069
10	M Gallons				4,288	1.08535	4,654	2.78	12,938	4.26	19,826
11	1 1/2"	108	1.08535	117				44.96	5,260	72.70	8,506
12	M Gallons				4,459	1.08535	4,840	2.78	13,455	4.26	20,618
13	2"	168	1.08535	182				71.94	13,093	116.32	21,170
14	M Gallons				20,295	1.08535	22,027	2.78	61,235	4.26	93,835
15	3"	12	1.08535	13				143.88	1,870	218.10	2,835
16	M Gallons				1,335	1.08535	1,449	2.78	4,028	4.26	6,173
17	4"	24	1.08535	26				224.75	5,844	363.50	9,451
18	M Gallons				2,707	1.08535	2,938	2.78	8,168	4.26	12,516
19	6"	42	1.08535	46				449.62	20,683	727.00	33,442
20	M Gallons				15,099	1.08535	16,388	2.78	45,559	4.26	69,813
23	Total Gen. Serv.	1,584		1,719	57,737		62,665		236,697		\$ 367,809
24	Average Bill								\$ 137.69		\$ 232.20
25	Miscellaneous service revenues								12,435		12,435
26	Interest Income - Operating Account								9,572		9,572
27	Total Other Revenue								22,007		22,007
28	Reclaimed Water Revenue						189,436	0.25	47,359		47,359
29	Total Projected Revenue								2,780,994		4,374,402
30	Total revenue per books/required										4,374,495
31	Immaterial difference										\$ (93)
32	Note (1): Projected increase in customers using linear regression (Schedule F-10)										
33	Monthly Bills - 2000				370						
34	Monthly Bills - 2001				349						
35					719						
36	No. of months				12						
37	Increase in bills				8,628						
38	Divide by historic test year bills				101,095						
39	Projection factor				1.08535						

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000
 Water [] or Sewer [X]

Schedule: E-13(B)
 Page 1 of 1
 Preparer: C.J.N & W

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. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Intermediate TY Revenue
1	Residential								
2	5/8" x 3/4"	101,095	1.04392	105,535				\$ 8.99	\$ 948,760
3	M Gallons				591,149	1.04392	617,112	2.32	1,431,700
4	Total Residential	101,095		105,535	591,149		617,112		2,380,460
5	Average Bill								23
6	General Service								
7	5/8" X 3/4"	975	1.04392	1,018				8.99	9,152
8	M Gallons				9,554	1.04392	9,974	2.78	27,728
9	1"	255	1.04392	266				22.48	5,980
10	M Gallons				4,288	1.04392	4,476	2.78	12,443
11	1 1/2"	108	1.04392	113				44.96	5,080
12	M Gallons				4,459	1.04392	4,655	2.78	12,941
13	2"	168	1.04392	175				71.94	12,590
14	M Gallons				20,295	1.04392	21,186	2.78	58,897
15	3"	12	1.04392	13				143.88	1,870
16	M Gallons				1,335	1.04392	1,394	2.78	3,875
17	4"	24	1.04392	25				224.75	5,819
18	M Gallons				2,707	1.04392	2,826	2.78	7,856
19	6"	42	1.04392	44				449.62	19,783
20	M Gallons				15,089	1.04392	15,762	2.78	43,818
23	Total Gen. Serv.	1,584		1,654	57,737		60,273		227,632
24	Average Bill								\$ 137.63
25	Miscellaneous service revenues								12,435
26	Interest Income - Operating Account								9,572
27	Total Other Revenue								22,007
28	Total Projected Revenue								\$ 2,630,099
29	Note (1): Projected increase in customers using linear regression (Schedule F-10)								
30	Monthly bills - 2000								370
31	No. of months								12
32	Increase in bills								4,440
33	Divide by historic test year bills								101,095
34	Projection factor								1.04392

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] or Sewer [X]

Schedule: E-14
Page 1 of 1
Preparer: C.J.N & W

Customer Class:

Meter Size: all

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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

**Gallons of Wastewater Treated
In Thousands of Gallons**

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999**

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	1	N/A	N/A	N/A		
10/98	40,043				40,043	none
11/98	36,171				36,171	
12/98	34,264				34,264	
01/99	34,752				34,752	
02/99	32,208				32,208	
03/99	36,249				36,249	
04/99	35,694				35,694	
05/99	35,158				35,158	
06/99	34,737				34,737	
07/99	38,211				38,211	
08/99	38,691				38,691	
09/99	41,077				41,077	
Total	437,255	-	-	-	437,255	-
10/99	39,277				39,277	
11/99	36,631				36,631	
12/99	41,079				41,079	
Total YE 12/31/99	443,764	-	-	-	443,764	-

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999, 2000 and 2001

Schedule F-4
 Page 1 of 1
 Preparer: CJN & W

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 Regulation.

Line No		<u>MONTH</u>	<u>GPD (000's)</u>
1	A) <u>Historic Test Year</u>		
2	1. Plant Capacity		<u>1,200</u>
3	The hydraulic rated capacity. If different from		
4	that shown on the DER operating or		
5	construction permit, provide an explanation.		
6	2. Average Daily Flow Max Month	<u>09/99</u>	<u>1,369</u>
7	3 Average 3 Month Max Flow	<u>7/99, 8/99, 9/99</u>	<u>1,282</u>
8	4 Average Annual Flow		<u>1,198</u>
9	B) <u>Interim Year Ending 9/30/2000</u>		
10	1. Plant Capacity		<u>1,200</u>
11	2. Average Daily Flow Max Month (1,369 X 1.04812)		<u>1,435</u>
12	3 Average 3 Month Max Flow (1,282 X 1.04812)		<u>1,344</u>
13	4 Average Annual Flow		
14	(Test year flow 437,255 + (370 ERC's x 49 avg		
15	annual use/ERC) / 365)		
			<u>1,248</u>
16	B) <u>Projected Year Ending 9/30/2001</u>		
17	1. Plant Capacity		<u>1,600</u>
18	2. Average Daily Flow Max Month (1,435 X 1.04812)		<u>1,504</u>
19	3 Average 3 Month Max Flow (1,344 X 1.04812)		<u>1,409</u>
20	4 Average Annual Flow		
21	(Interim year flow 455,385 + (349 ERC's x 49 avg		
22	annual use/ERC) / 365)		
			<u>1,294</u>

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999, 2000 and 2001

Schedule F-6
Page 1 of 3
Preparer: D. Porter, PE

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

<u>Line No.</u>	
1	The interim modifications to the Seven Springs WWTP (SSWWTP) are the second phase of a three phase
2	upgrade of the facilities. Aloha Utilities entered into a Consent Final Judgement (CFJ) with the Florida
3	Department of Environmental Protection (FDEP) in 1994 that began a three phase upgrading of the SSWWTP
4	to enable the facility to ultimately reuse 100% of its plant effluent. The Consent Final Judgement served as the
5	resolution to an on-going dispute between the FDEP and Aloha over the suitability of Aloha's existing
6	percolation ponds for use in effluent disposal.
7	
8	The first phase of the implementation of the requirements of the CFJ was to construct wastewater plant
9	modifications and pasture land reuse sites to enable limited reuse of wastewater to begin in an expeditious
10	manner. These modifications were completed in mid December 1996 and went into full service on December
11	31, 1996. These modifications consisted of adding intermediate pumping, filtration, high rate chlorination and
12	reuse pumping facilities to the existing plant. Also, approximately 300 acres of effluent spray reuse sites were
13	constructed. It is the FDEP's stated position that only restricted access pasture sites can receive reuse water
14	from the SSWWTP at this time because the SSWWTP does not now meet FDEP Class One Reliability
15	requirements. This FDEP mandate limits the quantity of reuse water supplied by the utility. Only unrestricted
16	access sites are available to expand the reuse system operation.
17	
18	In order to comply with the CFJ, as it was originally written and as it has been amended by the FDEP last year,
19	Aloha must upgrade the SSWWTP to meet Class One Reliability requirements before any additional reuse
20	water can be supplied by the SSWWTP. This second phase of the facility upgrade program (known as the
21	Interim Facility Upgrades) is being constructed to provide the Class One Reliability features necessary to allow
22	FDEP to approve the use of Aloha's reuse water on restricted access sites.
23	
24	The Interim Facility Upgrades being constructed at this time are necessary for the facility to meet the FDEP's
25	Class One Reliability requirements. These upgrades are the second phase of the facility upgrades envisioned
26	when the CFJ was written. A third phase, which will be completed at a later date, will provide for expansion of
27	the facility to meet future demands and to add final FDEP required units to maintain the ability of the facility to
28	provide unrestricted access reuse quality water.
29	
30	In this interim upgrade, all the units being constructed are directly related to upgrading the facility to meet
31	FDEP mandated Class One Reliability which is required to supply reuse water to unrestricted access sites.
32	Therefore, all the upgrades must be considered part of the reuse system and are therefore 100% used and
33	useful. The facilities to be constructed include:
34	
35	Master Pumping Station
36	Needed to lift raw wastewater to the new headworks.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999, 2000 and 2001

Schedule F-6
Page 2 of 3
Preparer: D. Porter, PE

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

<u>Line No.</u>	
1	Headworks
2	Needed to provide screenings and grit removal and provide flow metering meeting Class One Reliability
3	requirements.
4	
5	Flow Equalization System
6	
7	Needed to allow re-rating of the existing biological reactors and clarifiers from 1.2 MGD to 1.6 MGD. This
8	treatment flow rating is needed to supply the existing treatment needs of Aloha's customers. Without this
9	equalization system the existing biological reactors and clarifiers did not meet the Class One Reliability
10	requirements without a full expansion of the existing facilities at this time.
11	
12	Reject Pond Retrofit
13	The pond retrofit was required by FDEP rule for unrestricted access reuse system operation.
14	
15	Reuse Pumping and Wet weather Pond Modifications
16	The pond and pumping station retrofits were required by FDEP rule for unrestricted access reuse system
17	operation
18	
19	Emergency Generator
20	Emergency power generation was required to meet Class One Reliability.
21	
22	Appurtenant Work
23	All other piping, electrical, structural and similar work was required to enable the major components to
24	serve their intended use.
25	
26	Regarding excessive I/I contributions to the flow of the SSWWTP, currently there is little or no excessive I/I.
27	However, there is an ongoing I/I contribution to the flow rate that must be reduced.
28	
29	Currently, it is common engineering practice to assume that brand new sewers will show an infiltration leakage
30	(into the sewer) of between 200 and 500 gallons per inch of sewer pipe diameter per mile of length. This means
31	that if Aloha's entire sewer system were of new construction (which it is not by any means) and constructed of
32	8 inch diameter piping (which much of it is larger), then one would expect between 35,000 and 140,000 gallons
33	per day of ground water infiltration to enter the 35 miles of sewer that comprise the Seven Springs Sewer
34	System. However, it is also common engineering practice to assume that old sewers will experience infiltration
35	flows of between 10,000 and 40,000 gallons per day per mile of length of pipe. Therefore, based on this
36	estimate of infiltration flows, Aloha should expect between 350,000 and 1,400,000 gallons per day of infiltration
37	to enter its 35 miles of piping.

Recap Schedules: A-6,A-10,B-14

**Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999, 2000 and 2001**

**Schedule F-6
Page 3 of 3
Preparer: D. Porter, PE**

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

**Line
No.**

- 1 Currently, Aloha is engaged in an aggressive FDEP ordered I/I reduction program. FDEP ordered this program,
2 not because Aloha's I/I flows were excessive overall, but, because the existing SSWWTP capacity is not great
3 enough to handle the existing raw wastewater flow rates during the peak of the "snow bird" season. Currently,
4 the I/I reduction program has resulted in the identification of a number of sewer system defects that, when
5 repaired, will result in approximately 140,000 gallons per day of I/I reduction. More importantly however, this I/I
6 reduction program has shown that Aloha's sewer piping has now aged to the point where mechanical repairs are
7 required to protect not only the integrity of the existing piping systems but also the road ways above many of
8 the sewers.
9
10 Therefore, it is my opinion that no "excessive" infiltration exists at this time but that a robust I/I reduction-sewer
11 repair effort needs to be continued to protect the integrity of the entire sewer system.
12
13 Based on the data I have presented here, it is my professional opinion that 100% of the modifications were
14 required to meet the requirements of the FDEP to enable the facility to supply unrestricted access reuse water
15 and that the supply of unrestricted access reuse water is central to the ability of Aloha to comply with its
16 amended CFJ.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999, 2000 and 2001

Schedule F-7
Page 1 of 1
Preparer: CJN & W

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule

Line
No.

1 The Wastewater Collection System is contributed by developers and is therefore 100% used and useful

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule F-8

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 1999, 2000 and 2001

Preparer: CJN & W

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Line No.		
1	I) <u>Historic Test Year</u>	
2	Equivalent Growth (EG) per regression analysis (F-10)	<u>324</u>
3	Margin of Reserve period (PT) =	<u>5 Years</u>
4	Units (U) = Average 5 Year annual flow per ERC (gpd)	<u>49</u>
5	Margin Reserve (gpd) = EG (324) X PT (5) X U (49)	<u>79,380</u>
6	II) <u>Interim Year Ending 9/30/2000</u>	
7	Equivalent Growth (EG) per regression analysis (F-10)	<u>370</u>
8	Margin of Reserve period (PT) =	<u>5 Years</u>
9	Units (U) = Average 5 Year annual flow per ERC (gpd)	<u>49</u>
10	Margin Reserve (gpd) = EG (370) X PT (5) X U (49)	<u>90,650</u>
11	III) <u>Projected Year Ending 9/30/2001</u>	
12	Equivalent Growth (EG) per regression analysis (F-10)	<u>349</u>
13	Margin of Reserve period (PT) =	<u>5 Years</u>
14	Units (U) = Average 5 Year annual flow per ERC (gpd)	<u>49</u>
15	Margin Reserve (gpd) = EG (349) X PT (5) X U (49)	<u>85,505</u>

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

Schedule F-10
 Page 1 of 4
 Preparer: CJN & W

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	1994	6,259	7,428	6,844	317,431	46.38	354,982	7,654	---
2	1995	7,428	7,461	7,445	320,552	43.06	358,975	8,337	8.923 %
3	1996	7,461	7,736	7,599	356,061	46.86	392,890	8,384	0.564
4	1997	7,736	8,069	7,903	343,442	43.46	385,488	8,870	5.797
5	1998	8,069	8,309	8,189	422,005	51.53	471,508	9,150	3.157
6	Test Year	8,309	8,589	8,449	382,982	45.33	437,255	9,646	5.421
7	Average Growth Through 5-Year Period (Col. 8)(Page 2)								<u>1.04772 %</u>

8 Notes (1): The information shown above is based on single family residential customers, whereas the original filing
 9 included data for total customers (Page 3 of 4 of this Schedule). The Utility believes that regression analysis
 10 produces a more accurate growth rate and prediction of customer growth. The regression analysis under either
 11 the single family or total customer ERC approach are virtually identical (Pages 2 and 4 of this Schedule).

12 As a result, the Company is using the original growth predicted on Page 4 of this Schedule as a basis of
 13 projection, since a change would not be cost effective. It is noted that the original growth rate is slightly higher
 14 (4.812% versus 4.810%) and the projected increase in ERC's is 35 higher.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule F-10

Docket No.: 991643-SU

Page 2 of 4

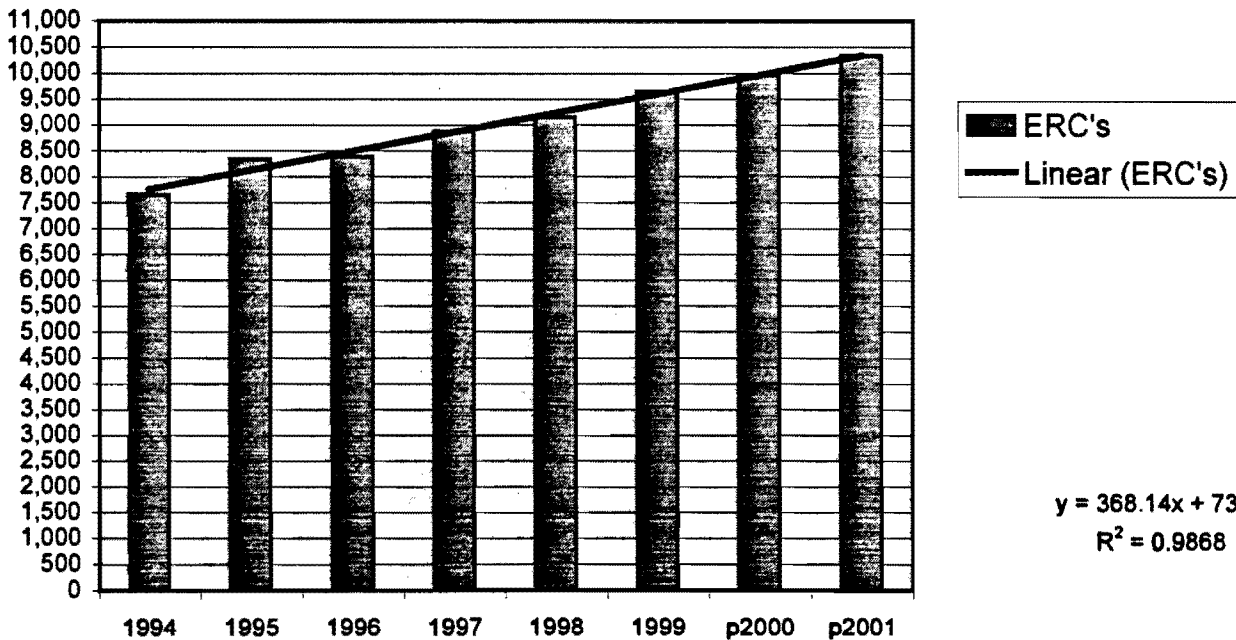
Test Year Ended: September 30, 1999

Preparer: CJN & W

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

Data:	Year	Flow (X1000)	ERC (X1000)	% Increase
	1994	354,982	7,654	N/A
	1995	358,975	8,337	7.716
	1996	392,890	8,384	2.742
	1997	385,488	8,870	4.515
	1998	471,508	9,150	4.200
	1999	437,255	9,646	3.710
	p2000		9961.98	
	p2001		10330.12	

Historical ERCs



Average Yearly % Increase (by linear regression) =	4.810
--	-------

Projected 2000 (end of year) projected ERCs =	9961.98
---	---------

Projected 2001 (end of year) projected ERCs =	10330.12
---	----------

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule F-10

Docket No.: 991643-SU

Page 3 of 4

Test Year Ended: September 30, 1999

Preparer: C.J.N & W

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

AS ORIGINALLY FILED

Line No.	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total Customers ERC's		Average	Total Gallons Treated	Total Gallons/ ERC (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	1994	6,786	7,780	7,283	354,982	49	354,982	7,245	---	
2	1995	7,780	7,815	7,798	358,975	46	358,975	7,804	7.716 %	
3	1996	7,815	8,173	7,994	392,890	49	392,890	8,018	2.742	
4	1997	8,173	8,605	8,389	385,488	46	385,488	8,380	4.515	
5	1998	8,605	8,902	8,754	471,508	54	471,508	8,732	4.200	
6	1999(1)	8,902	9,285	9,094	443,764	49	443,764	9,056	3.710	

Average Growth Through 5-Year Period (Col. 8)(Page 2)

1.04577 %

7 Notes: (1) 12 months ended 12/31/99

8 (2) Customers and gallonage data are for total ERC's

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

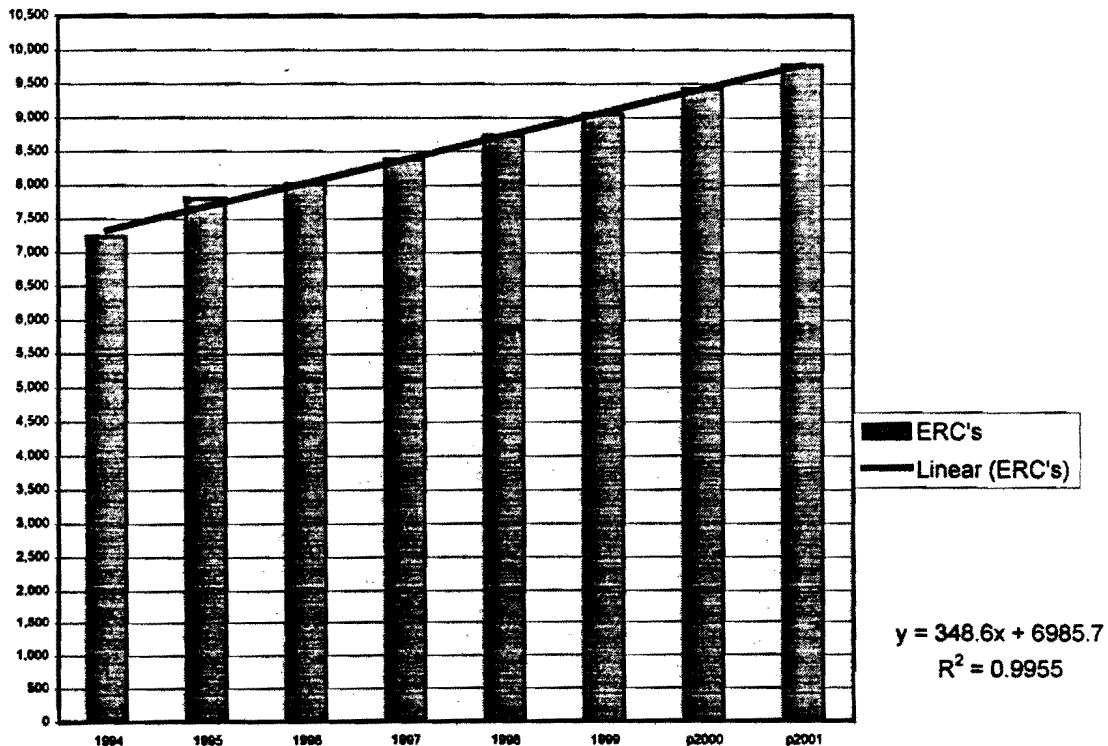
Schedule F-10
 Page 4 of 4
 Preparer: C.J.N & W

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

AS ORIGINALLY FILED

Data:	Year	Flow (X1000)	ERC (X1000)	% Increase
	1994	354,982	7,245	N/A
	1995	358,975	7,804	7.716
	1996	392,890	8,018	2.742
	1997	385,488	8,380	4.515
	1998	471,508	8,732	4.200
	1999	443,764	9,056	3.710
	p2000		9425.9	
	p2001		9774.5	

Historical ERCs



Average Yearly % Increase (by linear regression) =	4.811594203
Projected 2000 (end of year) projected ERCs =	9425.9
Projected 2001 (end of year) projected ERCs =	9774.5

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule G-1

Docket No.: 991643-SU

Page 1 of 8

Test Year Ended: September 30, 2001

Preparer: CJN&W

Line
No.

1 The following assumptions and estimates were used to project rate case data for the years ending September 30,
2 2000, and September 30, 2001:

3 (A) Utility Plant in Service

4 Projected water and sewer plant additions were based on actual projects currently under construction or
5 projects expected to begin and be completed by September 30, 2001. A summary of these projects is as
6 follows:

7	Start	Complete	Description	Cost
8	02/1999	09/2000	Wastewater Treatment Plant	\$ 4,571,196
9	06/2000	09/2000	Reuse Force Main Extension - Heritage Springs (IIIa)	397,830
10	06/2000	10/2000	Country Place Master Pump Station	320,723
11	09/2000	12/2000	Interceptor Force Main	674,483
12	05/2000	05/2001	Little Road Line Relocation Phase IIIA	92,080

13 Total projected plant additions (See Schedule G-2 for detailed summary of these additions
14 by month and Schedule G-3 for total amounts capitalized) \$ 6,056,312

15 Also, two projects were completed in 09/99: The first phase of the Little Road project (\$156,923) and Phase
16 III of the reuse force main extension to the Fox Hollow Golf Course (\$1,458,368). The Company has
17 received matching funds from the Southwest Florida Water Management District (SWFWMD) in the amount of
18 \$710,604 for the Phase III Reuse Project.

19 The CIAC received for this project was received as follows:

20	May, 1999	\$ 309,700
21	July, 1999	214,519
22	September, 1999	<u>186,385</u>

23 Total for Phase III (See Schedule G-2 for recap) \$ 710,604

24 A full description of this project (Phase III Reuse Project) is included in a letter from F. Marshall Deterding to
25 Martha Golden, PSC Analyst, dated March 10, 2000.

26 The extension to Heritage Springs (Phase IIIa) will also receive SWFWMD funds totaling \$197,799. This
27 amount has been projected as a CIAC addition in September, 2000. See Schedule G-2.

28 Total CIAC received from SWFWMD is summarized as follows:

29	Reuse Project Phase III (per above)	\$ 710,604
30	Reuse Project Phase IIIa - Heritage Springs	<u>197,799</u>

31 Total CIAC from SWFWMD \$ 908,403

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule G-1

Docket No.: 991643-SU

Page 2 of 8

Test Year Ended: September 30, 2001

Preparer: CJN&W

Line**No.**

1 Beginning in October, 1999, the Company began the Inflow and Infiltration Program required by the Consent
 2 Order with DEP. The actual and projected costs of this program were based on actual invoices for the
 3 months of October and December, 1999 and January, 2000. Thereafter, \$15,000 per month was added to
 4 plant (Account 361.02: Collection Sewers - Gravity) throughout the projection period (See Schedule G-2).
 5 Actual invoiced amounts are summarized as follows:

6	October, 1999	\$	28,918
7	December, 1999		18,825
8	January, 2000		<u>33,772</u>
9	Total actual invoices		81,515
10	February, 2000 through September, 2001 (Projected at \$15,000		
11	per month for 20 months)		<u>300,000</u>
12	Total	\$	<u>381,515</u>

13 (B) AFUDC

14 AFUDC was accrued on the average monthly balances of CWIP using the Company's approved AFUDC
 15 rates.

16 (C) Depreciation and Accumulated Depreciation

17 These items were projected based on actual plant balances at September 30, 1999, and the projected plant
 18 additions shown above using the Commission guideline rates and the half-year convention.

19 (D) Contributions in Aid of Construction (CIAC) and Accumulated Amortization of CIAC

20 CIAC was projected through September 30, 2000, and September 30, 2001, based upon the current
 21 approved service availability charges and estimated growth of 370 ERCs in 2000 and 349 in 2001. Such
 22 growth factors were based on regression analysis, as shown on Schedule F-10. See Schedule G-5 for
 23 calculation of the monthly amounts projected.

24 In addition, \$908,403 of CIAC was booked for the funds received from SFWMD, as described above.
 25 Also, \$390,527 of property CIAC was projected for each year, based on the Company's 5-year average of
 26 donated property. See Schedule G-4 for calculation of the 5-year average. Because actual donations for
 27 November, 1999, were known at the time the MFR's were prepared (\$95,509), that amount was used for
 28 November, 1999 and resulted in an additional \$41,425 projected for the test year ending September 30, 2000.

29 Accumulated amortization of CIAC was projected for the test years using the Commission's guideline rate
 30 for the associated plant assets and the half-year convention. Cash service availability charges were
 31 amortized using the composite depreciation rates for the projected years.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule G-1
 Page 3 of 8
 Preparer: CJN&W

Line
 No.

1 (E) Working Capital

2 Working capital is based on the balance sheet method utilizing the projected balance sheets discussed in
 3 greater detail below. Cash was included in the computation, even though the account earns interest, since
 4 interest income has been included as above the line operating revenue (Schedule B-4). Working capital was
 5 allocated among the four utility divisions based on O&M expenses. No increase to O&M was projected for
 6 Aloha Gardens Water & Sewer (no growth). For Seven Springs Water, O&M was increased by 4.812% in
 7 2000 and 2001, based on the linear regression analysis described above.

8 (F) Long-Term Debt

9 Long-term debt was projected based on the notes in existence during the historic test year and the
 10 additional borrowings drawn under the construction loan with Bank of America (closed 07/30/99) and monthly
 11 principal amortization. Those notes are as follows:

12 1.) Bank of America, \$5,200,000 mortgage note, 15-year term, fixed interest rate of 9%, effective
 13 interest rate of 9.70%.

14 2.) Notes payable, L. Speer, \$3,518,340, 30-year amortization, interest rate of prime plus 2% (currently
 15 10.75%). These notes are subordinated to Bank of America note.

16 (G) Balance Sheets

17 The monthly projected balance sheets were based upon the adjusted September 30, 1999, balances and
 18 projected activity thereafter. The Company's historic ending balances were increased to reflect the projected
 19 balances of utility plant in service, accumulated depreciation, CIAC and accumulated amortization of CIAC,
 20 and the projected balances of long-term debt after reduction for principal payments. The basis of projection
 21 for these accounts is disclosed above.

22 Other balance sheet accounts were projected as follows:

23

24 a) Cash and customer accounts receivable September 30, 1999, and 2000 13-month average
 25 balances were increased by the customer growth factor of 1.04812% for 2001 and 2002. As
 26 previously noted, the growth factor is based on the linear regression analysis shown on Schedule
 27 F-10. See Schedule G-6.

28 b) Accounts Receivable - Associated Co. was projected at no change from the 13-month average
 29 balance for the historic test year (9/30/99); income tax deposits, allowance for bad debts, and
 30 miscellaneous current and accrued assets were projected at their historic 9/30/99 balances (i.e.,
 31 no changes).

32 c) Unamortized debt discount and expense was projected by amortizing the historic deferred
 33 balance at 9/30/99 on a monthly basis, over the life of the related loans. See Schedule G-6.

34 d) Other miscellaneous deferred debits represent various deferred expenses (utility and non-
 35 utility amounts). The balances were projected using monthly amortization as applicable for the
 36 deferred expense. All non-utility expense was removed from the balance sheet working capital
 37 computation. See Schedule G-6.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule G-1

Docket No.: 991643-SU

Page 4 of 8

Test Year Ended: September 30, 2001

Preparer: CJN&W

Line
No.

- 1 (G) Balance Sheets (continued)
- 2 1.) Current assets and deferred debits (continued)
- 3 e) Deferred tax assets (accumulated deferred income taxes) were based on actual computations
- 4 for the test years ending September 30, 2000 and 2001, and relate primarily to taxable CIAC.
- 5 See Schedule G-6.
- 6 2.) Current liabilities and deferred tax liabilities:
- 7 a) Accounts Payable - Trade September 30, 1999 and 2000 13-month average balance were
- 8 increased by the customer growth rate of 1.04812%. See Schedule G-6.
- 9 b) Notes and Accounts Payable - Associated Companies, and miscellaneous current and
- 10 accrued liabilities were projected at their historic 9/30/99 balances for the historic test year (i.e.,
- 11 no change).
- 12 c) Accounts Payable - Construction was projected based on 10% of the projected monthly CWIP
- 13 balance.
- 14 d) Customer deposits were projected by applying the amount of the deposit collected to the
- 15 projected customer increases in 2000 (370) and 2001 (349) and reduced by estimated refunds.
- 16 Refunds were based on return of the deposits collected in the respective second years prior to
- 17 the 2000 and 2001 test years. New deposits and refunds were assumed to be collected evenly
- 18 each month.
- 19 e) Accrued taxes other than income: Regulatory assessment fees were based on 4.5% of
- 20 projected revenue, with payment made in March. Real estate taxes were projected at their
- 21 historic 13-month average balance (no change). Accrued property taxes were based on
- 22 projected net plant for the respective years and the current Pasco County millage rate of 2.0737
- 23 mills. Payment was assumed to be made in November of each projected year. Accrued payroll
- 24 taxes were based on projected salaries and a payroll tax rate of 7.65%.
- 25 f) Current portion of long-term debt was based on projected outstanding debt and amortization
- 26 tables.
- 27 g) Deferred tax liabilities were based on the depreciation tax timing differences for existing and
- 28 projected plant additions in 2000 and 2001. The projected amounts have been included in the
- 29 projected capital structures at zero cost. See Schedule G-6.
- 30 3.) Contributed taxes
- 31 Contributed taxes were projected by annual amortization using an amortization rate of 2.5%
- 32 (40 years). This account represents gross-up received to pay income tax on taxable CIAC
- 33 received between 1/1/87 and 6/12/96. The amortization is included as above the line income on
- 34 schedule B-2. See Schedule B-6.
- 35 4) Common stock, preferred stock and additional paid in capital
- 36 Common stock, preferred stock and additional paid in capital were projected at their historic
- 37 9/30/99 balances (i.e., no change)

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1 (G) Balance Sheets (Continued)

2 5) Retained earnings

3 Retained earnings were projected each month by increasing or decreasing the account
4 balance for the net effect of the projected activity posted to all other balance sheet accounts.
5 This approach is based on the assumption that the net effect of all transactions is reflected in net
6 income or loss, and flows to retained earnings.

7 (H) Projected Increase in Customers

8 The projected increase in customers is based on historic 5-year average growth using regression analysis.
9 This technique predicts 370 additional customers for the year ending September 30, 2000, and 349 for the
10 year ending September 30, 2001. The 5-year linear regression analysis indicates a historic growth rate of
11 4.812%. The Utility believes this is in line with actual experience and knows of no source of extraordinary
12 growth from new developments in its service area.

13 (I) Projected Revenues

14 Projected revenues were based upon the consolidated billing analysis for the historic test year, increased
15 for the customer growth discussed above. The projected billing analysis was then applied to the current rates
16 for sewer service to determine projected test year revenues. The calculation of projected revenue is shown
17 on Schedule E-13(A) and Schedule E-13(B). Once the new plant construction is completed and approved by
18 DEP, Aloha expects approval to deliver unrestricted reuse water to several customers. Year 2001 revenues
19 have been increased by \$47,359 to reflect the sale of 189,436 (000) gallons of reuse at \$.25 per 1,000
20 gallons.

21 (J) Operations and Maintenance Expenses

22 The following assumptions were used to project September 30, 2000, and September 30, 2001, test year
23 operating and maintenance expenses on a monthly basis. The detailed calculation for each account are
24 shown on Schedule G-7.

25 1.) Salaries and Wages - Employees (Account 701) were annualized for salaries of existing and new
26 employees hired after the end of the historic test year. This included two new licensed operators and an
27 administrative person required by DEP. This resulted in an increase of \$84,534 on an annual basis. No
28 provision for salary increases was made. See Schedule G-7 for detailed computation of salaries for the
29 test year ending September 30, 2000 and 2001.

30 2.) Salaries and Wages - Officers (Account 703) were decreased by \$16,764 to reflect the retirement of
31 the Controller in 1999. The salary of the new Controller (not an officer) as of September 30, 1999, is
32 included in Salaries & Wages - Employees. The adjusted balance was projected by month in 2000 and
33 2001 with no forecasted increases. See Schedule G-7 for detailed computation.

34 3.) Employee Benefits (Account 704) were increased for annualization of benefits for the three new
35 employees discussed above and the annualized benefits for existing employees. See Schedule G-7 for
36 detailed computations.

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- 1 (J) Operations and Maintenance Expenses (continued)
 2 4.) The following accounts were projected by applying the 1999 GNP Price Deflator Index (1.21%) and
 3 the customer growth factor of 1.04812 (Schedule F-10): Sludge Removal (711); Chemicals (718) (in the
 4 Projected Year Ending 09/30/00); Rental of Equipment (742) and Miscellaneous Expense (775). This
 5 approach was used for variable expenses on assumption that these expenses increase incrementally
 6 with each new customer added to the system. The inflation factor covers the anticipated increase in
 7 prices using the Commission's Inflation Index approved for index and pass-through adjustments for
 8 1999.
- 9 5.) Materials & Supplies (720) were projected using the Inflation Index and customer growth factor
 10 discussed above. In addition, expenses were increased in the intermediate year for mailing and billing
 11 costs approved in Order No. PSC-99-1967-WS, beginning in April, 2000 (\$6,432). The test year ending
 12 09/30/01 was adjusted to reflect a full year of these additional costs (\$13,373). See Schedule G-7 for
 13 detailed calculations.
- 14 6.) Purchased power (715) was increased only by the customer growth factor for the year ending
 15 09/30/00. No inflation factor was used because of the stability of electric prices and any future
 16 increases can be passed-through. The same procedure was used for the year ending 09/30/01, with an
 17 additional increase of \$115,160 for the Engineer's estimate of increased electric consumption
 18 associated with the operation of the upgraded wastewater treatment plant to be placed in service
 19 09/30/00. See the last page of Schedule G-7, which contains the Engineer's estimates.
- 20 7.) Chemicals (718) for the year ended 09/30/01 were increased by customer growth and inflation, as
 21 discussed above in (4). In addition, Chemicals were increased by \$16,259 to include the Engineer's
 22 estimate of additional costs associated with operation of the upgraded plant (see Page 17 of 18 of
 23 Schedule G-7).
- 24 8.) Contract Services - Accounting (732) was increased by \$24,000 in each projected year to provide for
 25 an annual audit required in the loan covenants with Bank of America. No other increases were made to
 26 the historic test year balance.
- 27 9.) Contract Services - Legal (733) was projected at the adjusted historic test year balance without
 28 increase to either projected year.

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- 1 (J) Operations and Maintenance Expenses (continued)
- 2 10.) Contractual Services - Engineering (731) was projected for the year ending 09/30/00 without change
- 3 from the historic test year balances. For the year ending 09/30/01, Engineering was increased for costs
- 4 associated with operation of the new upgraded treatment plant and requirements of the Amended
- 5 Consent Order with DEP. These increases are summarized as follows:
- | | | | |
|----|--|----|---------------|
| 6 | Additional DEP Reports | \$ | 20,000 |
| 7 | Annual capacity analysis | | 20,000 |
| 8 | O&M Operating Manual & Protocol - Initial preparation (\$60,000 amortized over | | |
| 9 | 5 years) | | 12,000 |
| 10 | O&M Operating Manual & Protocol Update (\$20,000 every | | |
| 11 | 2 years) | | 10,000 |
| 12 | Start-up of new plant (\$30,000 amortized over 5 years) | | 6,000 |
| | | | <hr/> |
| 13 | Total additions | \$ | <u>68,000</u> |
- 14 See Page 17 of 18 of Schedule G-7.
- 15 11.) Contract Services - Testing (734) - For the year ending 09/30/00, historic test year expense was
- 16 annualized for increased expense associated with new requirements imposed by the DEP Consent
- 17 Order. The annualized balance was then increased by the Inflation Index. For the year ending
- 18 09/30/01, testing was increased by the Inflation Index and additional testing associated with the
- 19 operation of the new plant (\$6,708), as estimated by the Company's Engineer. See Page 17 of 18 of
- 20 Schedule G-7.
- 21 12.) Transportation Expenses (750) were increased by the Inflation Index only in each of the projected
- 22 years.
- 23 13.) Rental of Building (741) was projected without any increases to either projected test year from the
- 24 historic test year expense.
- 25 14.) Insurance - Vehicle (756), Insurance - General Liability (757) and Insurance - Workman's Comp.
- 26 (758) were projected for the year ended 09/30/00 without any increase from the historic test year. For
- 27 the year ending 09/30/01, each of these accounts was increased by the Inflation Index only.
- 28 15.) Rate Case Amortization (766) was projected for the year ended 09/30/00 using the remaining
- 29 balance from the reuse rate case (\$14,856) at 09/30/99 and equal monthly amortization. Since the
- 30 deferred cost was fully amortized at 09/30/00, no amortization expense was projected for the year
- 31 ended 09/30/01.
- 32 16.) Regulatory Commission Expense (767) represents the annual amortization of deferred audit costs
- 33 approved by the Commission in Order No. PSC-99-1967-WS. The total approved (\$3,000 annually)
- 34 was allocated equally to each of Aloha's four utility divisions (\$750). No change to the adjusted historic
- 35 test year balance was made for either projected year. All non-utility and disallowed amortization per the
- 36 Order noted above was adjusted out of the historic test year.

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- 1 (J) Operations and Maintenance Expenses (continued)
 2 17.) Contract Services - Other (736) was projected for the year ending 09/30/00 by applying the customer
 3 growth and inflation factors (discussed above) to the historic test year adjusted balance. For the year
 4 ending 09/30/01, these same factors were applied to the projected year ending 09/30/00 balances. In
 5 addition, adjustments were made for increases in employee training and licenses (\$15,000) and outside
 6 maintenance (\$115,000) associated with the operation of the upgraded plant. The increases were
 7 based on the Engineering estimate included on Page 17 of 18 of Schedule G-7.
- 8 18.) Fuel for Purchased Power (761) was projected for the year ending 09/30/01 only, based on the
 9 Engineer's estimate shown on Page 17 of 18 of Schedule G-7.
- 10 (K) Rate Case Expense
 11 Projected rate case expense was based upon input from the accounting, engineering, and legal
 12 consultants involved in preparing this case. The estimate of total expense is through formal hearing. The
 13 Company will amortize this expense over four years.
- 14 (L) Regulatory Assessment Fees
 15 Regulatory Assessment Fees were based on a rate of 4.5% of the respective projected test year revenues.
- 16 (M) Payroll Taxes
 17 Projected payroll taxes were based on the annualized salaries and wages discussed above and a FICA
 18 rate of 7.65%.
- 19 (N) Property Taxes
 20 Real estate taxes were not projected to increase from the test year ended September 30, 1999, through
 21 the projected years ending 2000 and 2001 since there are no anticipated additions of real property. Tangible
 22 property taxes were projected based on the plant balances, excluding land and transportation equipment, less
 23 accumulated depreciation. The 1999 millage rate of 2.0737 was utilized in calculating the projected taxes.
- 24 (O) Amortization
 25 As previously noted, contributed taxes are amortized into income using an amortization rate of 2.5%.
 26 \$38,622 of amortization was projected for each year, based on amortization in the historic test year. This
 27 amount will not change and the calculation is shown on each of the B-2 Schedules in Note (1).

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Line No.	Plant Account	Balance SEP, 1998(1)	Net Additions											Net Additions	Adjusted Balance 9/30/1999			
			OCT, 1998 Note (1)	NOV, 1998 Note (2)	DEC, 1998 Note (2)	JAN, 1999 Note (2)	FEB, 1999 Note (2)	MAR, 1999 Note (4)	APR, 1999 Note (5)	MAY, 1999 Note (2)	JUN, 1999 Note (2)	JUL, 1999 Note (6)	AUG, 1999 Note (7)			SEP, 1999 Note (2)		
1	352-01 FRANCHISES - INTANGIBLE	\$ 3,095																\$ 3,095
2	353-02 LAND & LAND RIGHTS - COLLECTION PLANT	208,414																208,414
3	353-03 LAND & LAND RIGHTS - SYSTEM PUMP PL	10,580																10,580
4	353-04 LAND & LAND RIGHTS - TREATMENT & DISP	329,950																329,950
5	354-02 STRUCT & IMPRV COLLECTION PLA	216,814																216,814
6	354-03 STRUCT & IMPRV SYSTEM PUMP PLANT	77,173																77,173
7	354-04 STRUCT & IMPRV TREAT & DISP PLA	959,359																959,359
8	354-05 STRUCT & IMPRV REUSE TREATMENTPLANT	16,818																16,818
9	354-06 STRUCT & IMPRV REUSE DISTRIBUTION PLANT												6,000				6,000	8,000
10	354-07 STRUCT & IMPRV GENERAL PLANT	7,840																7,840
11	355-05 POWER GENERATION EQUIPMENT																	
12	360-02 COLLECTION SEWERS-FORCE COLLECT PLA	994,236						85,243	14,995				116,907	434			187,579	1,181,815
13	361-02 COLLECTION SEWERS-GRAVITY COLL PLNT	5,399,808			3,842	951	13,155	72,817	102,019				156,823				348,707	5,748,513
14	363-02 SERVICE TO CUST-COLLECTION PLANT	85,337					7,040	12,150	14,535								33,725	118,062
15	364-02 FLOW MEASURING DEVICES - COLL PLNT	26,712							11,269								11,269	37,981
16	367-08 REUSE METERS													12,500			12,500	12,500
17	371-03 PUMPNG EQUIP-SYSTEM PUMP PLNT	590,374							8,781	126,950						631	136,372	726,846
18	374-04 REUSE DISTRIBUTION RESERVOIRS																	
19	375-06 DISTRIBUTION PLANT-RECLAIMED WATER	2,677,400											47,374	1,437,868			1,485,242	4,162,642
20	380-04 TREAT & DISP EQUIP-TREAT & DISP PLANT	964,370															31,645	1,016,215
21	380-05 TREAT & DISP EQUIP-REUSE PLANT																	
22	381-04 PLANT SEWERS-TREAT & DISP PLANT	354,308																354,308
23	381-05 PLANT SEWERS-REUSE PLANT																	
24	382-04 OUTFALL SEWER LINES-TREAT & DISP PLANT	478,741																478,741
25	389-02 OTHER PLANT & MISC EQUIP-COLL PLNT	1,489																1,489
26	389-04 OTHER PLANT & MISC EQUIP-TREAT & DISP	14,814																14,814
27	390-07 OFFICE FURNITURE & EQUIP - GENERAL PL	66,085	48	8,742	1,561	845	8,780	495		1,564			3,710	347			27,072	93,157
28	391-07 TRANSPORTATION EQUIP-GENERAL PLANT	134,815		2,520	(1,704)								17,670				18,686	153,501
29	393-07 TOOLS SHOP & GARAGE EQUIP-GEN P	10,703							186								186	10,889
30	394-07 LABORATORY EQUIP-GENERAL PLANT	5,898																5,898
31	395-07 POWER OPERATED EQUIP-GENERAL PLANT	53,239																53,239
32	396-07 COMM EQUIP-GENERAL PLANT	18,513																18,513
33	397-07 MISC EQUIPMENT-GENERAL PLANT		4,564														4,564	4,564
34	Total Seven Springs Wastewater Plant	\$ 13,727,165	\$ 4,612	\$ 11,262	\$ 3,899	\$ 1,786	\$ 85,198	\$ 108,248	\$ 254,959	\$ 1,564	\$ 17,870	\$ 164,281	\$ 1,620,086	\$ 31,962	\$ 2,316,548	\$ 18,043,711		
35	Contributions In Aid of Construction																	
36	271-01 CIAC - CAPACITY CHARGES	\$ (1,738,902)	\$ (648)	\$ (786)	Note (8)				(207)	(42,990)	Note (9)	(414)	Note (9)	Note (9)			(647,417)	(2,386,019)
37	271-02 CIAC - CONTRIBUTED PROPERTY	(7,245,874)			55,540	(950)	(85,438)	(99,962)	(243,504)				(164,281)		(186,384)		(724,979)	(7,970,653)
38	Total Contributions In Aid of Construction	\$ (8,984,276)	\$ (648)	\$ (786)	\$ 55,540	\$ (950)	\$ (85,438)	\$ (100,189)	\$ (288,494)	\$ (326,652)	\$ (414)	\$ (438,814)	\$ (207)	\$ (186,384)	\$ (1,372,398)	\$ (10,358,872)		

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- Notes: (1) 9/30/98 balances of Accounts 353.02 and 353.04: PSC Adjustment per Order No. PSC-99-1967-PAA-WS; Accounts 390.07 and 397.07: 10/98 purchased additions
- (2) November, December, January, May, June and September: All additions purchased; December: Account 391.07: Vehicle retired; June: Vehicle traded in (addition: \$31,749 - retirement: \$13,880 = \$17,869)
- (3) Accounts 360.02, 361.02, 363.02 and 271.02: Contributed property additions (\$65,243 + \$13,155 + \$7,040 = \$85,438); Account 390.07: purchased additions
- (4) Accounts 360.02, 361.02, 363.02 and 271.02: Contributed property additions (\$14,995 + \$72,817 + \$12,150 = \$99,962); Account 390.07 and 371.03: purchased additions
- (5) Accounts 361.02, 363.02, 371.03 and 271.02: Contributed property additions (\$102,019 + \$14,535 + \$126,950 = \$243,504); Account 364.02 and 393.07: purchased additions
- (6) Accounts 360.02, 375.06 and 271.02: Contributed property additions (\$116,907 + \$47,374 = \$164,281)
- (7) Account 361.02: Capitalized CWIP (Little Road), see Schedule G-3, Page 1 of 8; Accounts 354.06, 367.06 and 375.06, Capitalized CWIP (Reclaimed Water - Phase III), see Schedule G-3, Page 2 of 8; Accounts 360.02, 371.03 and 390.07: purchased additions
- (8) Account 271.02: PSC adjustment per Order No. PSC-99-1967-PAA-WS
- (9) Account 271.01: SWFWMD contributions (May, 99: \$309,700; July, 99: \$214,519 = \$524,220) included in these capacity charge totals; Account 271.02: projected receipt of balance (\$710,604 - \$524,220 = \$186,384)

Line No.	Plant Account	Adjusted Balance 9/30/1999	Net Additions												Net Additions	Adjusted Balance 9/30/2000					
			OCT. 1999 Note (1)	NOV. 1999 Note (2)	DEC. 1999 Note (1)	JAN. 2000 Note (1), (3)	FEB. 2000 Note (1), (3)	MAR. 2000 Note (1), (3)	APR. 2000 Note (1), (3)	MAY. 2000 Note (1)	JUN. 2000 Note (1)	JUL. 2000 Note (1), (3)	AUG. 2000 Note (1)	SEP. 2000 Note (1), (4)							
1	352-01 FRANCHISES - INTANGIBLE	\$ 3,095																		\$ 3,095	
2	353-02 LAND & LAND RIGHTS - COLLECTION PLANT	208,414																		208,414	
3	353-03 LAND & LAND RIGHTS - SYSTEM PUMP PL	10,580																		10,580	
4	353-04 LAND & LAND RIGHTS - TREATMENT & DISP	329,950																		329,950	
5	354-02 STRUCT & IMPRV COLLECTION PLA	218,914																		218,914	
6	354-03 STRUCT & IMPRV SYSTEM PUMP PLANT	77,173																		77,173	
7	354-04 STRUCT & IMPRV TREAT & DISP PLA	959,359																		959,359	
8	354-05 STRUCT & IMPRV REUSE TREATMENTPLANT	16,818																		16,818	
9	354-06 STRUCT & IMPRV REUSE DISTRIBUTION PLANT	8,000																		8,000	
10	354-07 STRUCT & IMPRV GENERAL PLANT	7,840																		7,840	
11	355-05 POWER GENERATION EQUIPMENT	-																		-	
12	360-02 COLLECTION SEWERS-FORCE COLLECT PLA	1,191,815		8,094		538	48,383	96,991	137,898						83,032			337,308	337,308	337,308	
13	361-02 COLLECTION SEWERS-GRAVITY COLL PLNT	5,749,513	28,918	28,775	18,825	33,772	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			230,290	342,534	1,534,348	
14	363-02 SERVICE TO CUST-COLLECTION PLANT	119,082		2,640																2,640	121,702
15	364-02 FLOW MEASURING DEVICES - COLL PLNT	37,991																			37,991
16	367-06 REUSE METERS	12,500																			12,500
17	371-03 PUMPING EQUIP-SYSTEM PUMP PLNT	726,046		58,000																	784,046
18	374-05 REUSE DISTRIBUTION RESERVOIRS	-																			-
19	375-06 DISTRIBUTION PLANT-RECLAIMED WATER	4,182,842																			4,182,842
20	386-04 TREAT & DISP EQUIP-TREAT & DISP PLANT	1,018,215																			1,018,215
21	389-05 TREAT & DISP EQUIP-REUSE PLANT	-																			-
22	361-04 PLANT SEWERS-TREAT & DISP PLANT	354,308																			354,308
23	361-05 PLANT SEWERS-REUSE PLANT	-																			-
24	362-04 OUTFALL SEWER LINES-TREAT & DISP PLANT	478,741																			478,741
25	369-02 OTHER PLANT & MISC EQUIP-COLL PLNT	1,469																			1,469
26	369-04 OTHER PLANT & MISC EQUIP-TREAT & DISP	14,814																			14,814
27	380-07 OFFICE FURNITURE & EQUIP - GENERAL PL	93,157																			93,157
28	391-07 TRANSPORTATION EQUIP-GENERAL PLANT	153,501																			153,501
29	393-07 TOOLS SHOP & GARAGE EQUIP-GEN P	10,889																			10,889
30	394-07 LABORATORY EQUIP-GENERAL PLANT	5,898																			5,898
31	395-07 POWER OPERATED EQUIP-GENERAL PLANT	53,239																			53,239
32	396-07 COMM EQUIP-GENERAL PLANT	18,513																			18,513
33	397-07 MISC EQUIPMENT-GENERAL PLANT	4,564																			4,564
34	Total Seven Springs Wastewater Plant	\$ 18,043,711	\$ 28,918	\$ 95,509	\$ 18,825	\$ 34,310	\$ 63,383	\$ 71,991	\$ 152,898	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 4,984,027	\$ 5,802,491	\$ 21,846,202	
35	Contributions In Aid of Construction																				
36	271-01 CIAC - CAPACITY CHARGES	\$ (2,388,019)	\$ (32,799)	\$ (32,799)	\$ -	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (122,972)	\$ (2,508,991)	
37	271-02 CIAC - CONTRIBUTED PROPERTY	(7,970,853)		(95,509)		(538)	(48,383)	(56,991)	(137,898)						(83,032)			(197,799)	(629,748)	(8,800,401)	
38	Total Contributions In Aid of Construction	\$ (10,358,872)	\$ (32,799)	\$ (128,308)	\$ -	\$ (6,913)	\$ (54,758)	\$ (62,986)	\$ (144,271)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (6,375)	\$ (204,173)	\$ (752,720)	\$ (11,108,382)	

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Notes: (1) Account 361.02: Inflow and infiltration program additions, actual expenses October, 1999 (\$29,918) and December, 1999 (\$18,825) and January, 2000 (\$33,772); projected February, 2000 through September, 2000 at \$15,000 per month.

(2) Accounts 360.02, 361.02, 363.02, 371.03 and 271.02: Contributed property additions (\$6,094 + \$28,775 + \$2,640 + \$58,000 = \$95,509)

(3) Account 360.02 and 271.02: All additions for January, 2000 through August, 2000 are projected contributed property additions (see G-4)

(4) Accounts 354.03, 354.05, 354.06, 355.05, 367.06, 371.03, 374.05, 380.05 and 381.05: Capitalized CWIP (Wastewater Treatment Plant) see Schedule G-3, Pages 3 and 4 of 8; Accounts 367.06 and 375.06: Capitalized CWIP (Reclaimed Water - Phase IIIa), see Schedule G-3, Page 5 of 8; Contributed property additions for 50% (\$197,799) of direct and indirect construction costs associated with Reclaimed Water - Phase IIIa, excluding AFUDC

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(New Schedule)

Line No.	Plant Account	SEP, 2000	Net Additions												Net Additions	Adjusted Balance 9/30/2001		
			OCT, 2000 Note (1), (2)	NOV, 2000 Note (1), (3)	DEC, 2000 Note (1), (4)	JAN, 2001 Note (1), (3)	FEB, 2001 Note (1), (3)	MAR, 2001 Note (1), (3)	APR, 2001 Note (1), (3)	MAY, 2001 Note (1), (3)	JUN, 2001 Note (1)	JUL, 2001 Note (1), (2)	AUG, 2001 Note (1)	SEP, 2001 Note (1)				
1	352-01 FRANCHISES - INTANGIBLE	\$ 3,095																\$ 3,095
2	353-02 LAND & LAND RIGHTS - COLLECTION PLANT	208,414																208,414
3	353-03 LAND & LAND RIGHTS - SYSTEM PUMP PL	10,580																10,580
4	353-04 LAND & LAND RIGHTS - TREATMENT & DISP	329,950																329,950
5	354-02 STRUCT & IMPRV COLLECTION PLA	218,914																218,914
6	354-03 STRUCT & IMPRV SYSTEM PUMP PLANT	528,839	131,477														131,477	660,316
7	354-04 STRUCT & IMPRV TREAT & DISP PLA	959,358																959,358
8	354-05 STRUCT & IMPRV REUSE TREATMENTPLANT	268,643																268,643
9	354-06 STRUCT & IMPRV REUSE DISTRIBUTION PLANT	768,093																768,093
10	354-07 STRUCT & IMPRV GENERAL PLANT	7,840																7,840
11	355-05 POWER GENERATION EQUIPMENT	337,308																337,308
12	360-02 COLLECTION SEWERS-FORCE COLLECT PLA	1,534,349	72,523	54,087	674,483	538	48,383	58,591	137,896	82,080		83,032				1,228,813	2,783,982	
13	361-02 COLLECTION SEWERS-GRAVITY COLL PLNT	5,979,803	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	8,159,803	
14	363-02 SERVICE TO CUST-COLLECTION PLANT	121,702																121,702
15	364-02 FLOW MEASURING DEVICES - COLL PLNT	37,981																37,981
16	367-08 REUSE METERS	159,188																159,188
17	371-03 PUMPNG EQUIP-SYSTEM PUMP PLNT	1,071,292	118,723														118,723	2,088,015
18	374-05 REUSE DISTRIBUTION RESERVOIRS	208,730																208,730
19	375-08 DISTRIBUTION PLANT-RECLAIMED WATER	4,545,472																4,545,472
20	380-04 TREAT & DISP EQUIP-TREAT & DISP PLANT	1,018,215																1,018,215
21	380-05 TREAT & DISP EQUIP-REUSE PLANT	744,517																744,517
22	381-04 PLANT SEWERS-TREAT & DISP PLANT	354,309																354,309
23	381-05 PLANT SEWERS-REUSE PLANT	499,027																499,027
24	382-04 OUTFALL SEWER LINES-TREAT & DISP PLANT	478,741																478,741
25	388-02 OTHER PLANT & MISC EQUIP-COLL PLNT	1,489																1,489
26	388-04 OTHER PLANT & MISC EQUIP-TREAT & DISP	14,814																14,814
27	390-07 OFFICE FURNITURE & EQUIP - GENERAL PL	83,157																83,157
28	391-07 TRANSPORTATION EQUIP-GENERAL PLANT	153,501																153,501
29	393-07 TOOLS SHOP & GARAGE EQUIP-GEN P	10,889																10,889
30	394-07 LABORATORY EQUIP-GENERAL PLANT	5,898																5,898
31	395-07 POWER OPERATED EQUIP-GENERAL PLANT	53,239																53,239
32	396-07 COMM EQUIP-GENERAL PLANT	18,513																18,513
33	397-07 MISC EQUIPMENT-GENERAL PLANT	4,564																4,564
34	Total Seven Springs Wastewater Plant	\$ 21,846,202	\$ 335,723	\$ 89,087	\$ 689,483	\$ 15,538	\$ 63,383	\$ 71,591	\$ 152,896	\$ 107,080	\$ 15,000	\$ 108,032	\$ 15,000	\$ 15,000	\$ 1,857,813	\$ 23,304,015		
35	Contributions in Aid of Construction																	
36	271-01 CIAC - CAPACITY CHARGES	\$ (2,508,991)	\$ (8,375)	\$ (8,374)	\$ (8,375)	\$ (8,030)	\$ (8,030)	\$ (8,030)	\$ (8,030)	\$ (8,030)	\$ (8,030)	\$ (8,030)	\$ (8,031)	\$ (8,030)	\$ (73,395)	\$ (2,582,386)		
37	271-02 CIAC - CONTRIBUTED PROPERTY	(8,800,401)		(54,087)		(538)	(48,383)	(58,591)	(137,896)			(93,032)			(390,527)	(8,990,928)		
38	Total Contributions in Aid of Construction	\$ (11,109,392)	\$ (8,375)	\$ (62,461)	\$ (8,375)	\$ (8,568)	\$ (54,413)	\$ (62,621)	\$ (143,926)	\$ (8,030)	\$ (8,030)	\$ (99,062)	\$ (8,031)	\$ (8,030)	\$ (463,922)	\$ (11,573,314)		

- Notes: (1) Account 361.02: Infiltration and inflow program additions, projected additions from October, 2000 through September, 2001.
- (2) Accounts 354.03, 360.02, and 371.03: Capitalized CWP (Country Place Master Pumping Station), see Schedule G-3, Page 6 of 8
- (3) Accounts 360.02 and 271.02: All additions for November, 2000, January, 2001 through April, 2001 and July, 2001 are projected contributed property additions (see G-4)
- (4) Account 360.02: Capitalized CWP (Interceptor Force Main), see Schedule G-3, Page 7 of 8.
- (5) Account 360.02: Capitalized CWP (Little Road - Phase III), see Schedule G-3, Page 8 of 8.

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

Schedule G-3
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 Preparer: CJN&W

Line No.	Month	Accumulated CWIP - Beginning of Month	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated CWIP - End of Month	Average CWIP Balance	Monthly AFUDC (1)	Total Capitalized Acct 361.2
			Direct Construction	Aloha Overhead	CIAC Contribution				
1	Little Road Project								
2	1997 Balance Forward			\$ 14,695		\$ 14,695	\$ 7,348	\$ 85	\$ 14,780
3	January, 1998	\$ 14,780		5,373		20,153	17,467	201	20,354
4	February	20,354		7,059		27,413	23,884	275	27,688
5	March	27,688		1,329		29,017	28,353	326	29,343
6	April	29,343		1,640		30,983	30,163	347	31,330
7	May	31,330		1,146		32,476	31,903	367	32,843
8	June	32,843		56		32,899	32,871	378	33,277
9	July	33,277		2,519		35,796	34,537	397	36,193
10	August	36,193		1,462		37,655	36,924	425	38,080
11	September	38,080		1,459		39,539	38,810	446	39,985
12	October	39,985		1,442		41,427	40,706	468	41,895
13	November	41,895		1,020		42,916	42,405	488	43,404
14	December	43,404		2,391		45,795	44,599	513	46,308
15	January, 1999	46,308		(2,396)		43,912	45,110	328	44,240
16	February	44,240		751		44,991	44,615	324	45,315
17	March	45,315		85		45,400	45,357	330	45,730
18	April	45,730				45,730	45,730	332	46,062
19	May	46,062		340		46,402	46,232	336	46,738
20	June	46,738		332		47,070	46,904	341	47,411
21	July	47,411				47,411	47,411	345	47,756
22	August	47,756	\$ 107,525			155,281	101,518	738	156,019
23	September, 1999	156,019	-	905		156,923	156,471	-	156,923
24			\$ 107,525	\$ 41,608	\$ -			\$ 7,790	\$ 156,923

25 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 26, 1989,
 26 and discounted to a monthly rat 1.1502%
 27 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
 28 and discounted to a monthly rat 0.72689%
 29 (2) Date in operation used is August 1999

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999

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 Preparer: CJN&W

Line No.	Month	Accumulated CWIP - Beginning of Month	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated CWIP - End of Month	Average CWIP Balance	Monthly AFUDC (1)	Total Capitalized
			Direct Construction	Aloha Overhead	SWFMWD CIAC Contribution (3)				
1			Reclaimed Water - Phase III						
2	1997 Balance Forward			\$ 11,671	\$ (5,836)	\$ 5,835	\$ 2,918	\$ 34	\$ 5,869
3	January, 1998	\$ 5,869		326	(163)	6,032	5,951	68	6,100
4	February	8,391		4,416	(2,208)	8,308	7,204	83	8,391
5	March	8,391		44,986	(22,493)	30,884	19,638	226	31,110
6	April	31,110		12,264	(6,132)	37,242	34,176	393	37,635
7	May	37,635		11,027	(5,514)	43,148	40,392	465	43,613
8	June	43,613		9,424	(4,712)	48,325	45,969	529	48,854
9	July	48,854		17,705	(8,853)	57,707	53,281	613	58,320
10	August	58,320		16,117	(8,059)	66,378	62,349	717	67,095
11	September	67,095		16,309	(8,154)	75,250	71,172	819	76,069
12	October	76,069		16,879	(8,440)	84,508	80,288	923	85,431
13	November	85,431		15,762	(7,881)	93,312	89,372	1,028	94,340
14	December	94,340		2,650	(1,325)	95,665	95,003	1,093	96,758
15	January, 1999	96,758		26,193	(13,097)	109,854	103,306	751	110,605
16	February	110,605		7,025	(3,513)	114,117	112,361	817	114,934
17	March	114,934	\$ 513,032		(256,516)	371,450	243,192	1,768	373,218
18	April	373,218	422,331		(211,166)	584,383	478,801	3,480	587,863
19	May	587,863	43,446	28,639	(36,043)	623,905	605,884	4,404	628,309
20	June	628,309		5,012	(2,506)	630,815	629,562	4,576	635,391
21	July	635,391		5,415	(2,708)	638,098	636,745	4,628	642,726
22	August	642,726		8,268	(4,134)	646,860	644,793	4,687	651,547
23	September, 1999	651,547	182,301	-	(91,151)	742,697	697,122	5,067	747,764
24			\$ 1,161,110	\$ 260,089	\$ (710,604)			\$ 37,169	\$ 747,764
25						Account Capitalized			
26						354.6	8,000		
27						367.6	12,500		
28						375.6	1,437,868		
29						Plant	1,458,368		
30						CIAC	(710,604)		
31						Total	747,764		

32 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 26, 1989,
 33 and discounted to a monthly rat 1.1502%
 34 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
 35 and discounted to a monthly rat 0.72689%
 36 (2) Date in operation used is 9/30/99
 37 (3) SWFMWD funding of 50% of total project costs up to \$924,122

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 891643-SU
 Test Year Ended: September 30, 2000

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 Preparer: CJN&W

Line No.	Month	Accumulated CWIP - Beginning of Month	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated CWIP - End of Month	Average CWIP Balance	Monthly AFUDC (1)	Total Capitalized
			Direct Construction	Aloha Overhead	CIAC Contribution				
1	Wastewater Treatment Plant Expansion								
2	1997 Balance Forward								
3	January, 1998	\$ -							
4	February			\$ 13,406		\$ 13,406	\$ 6,703	\$ 77	\$ 13,483
5	March	13,483		9,010		22,493	17,988	207	22,700
6	April	22,700		5,925		28,626	25,663	295	28,921
7	May	28,921		1,425		30,346	29,633	341	30,687
8	June	30,687		4,979		35,666	33,176	382	36,048
9	July	36,048		450		36,498	36,273	417	36,915
10	August	36,915		3,429		40,344	38,629	444	40,788
11	September	40,788		4,745		45,533	43,160	496	46,029
12	October	46,029		6,582		52,611	49,320	567	53,178
13	November	53,178		5,570		58,747	55,963	644	59,391
14	December	59,391		6,607		65,999	62,695	721	66,720
15	January, 1999	66,720		50,989		117,709	92,214	1,061	118,770
16	February	118,770		6,937		125,707	122,238	1,406	127,113
17	March	127,113		19,455		146,568	136,840	1,574	148,142
18	April	148,142		8,136		156,278	152,210	1,751	158,029
19	May	158,029		10,723		168,752	163,390	1,879	170,631
20	June	170,631		19,734		190,365	180,498	2,076	192,441
21	July	192,441		13,171		205,612	199,026	2,289	207,901
22	August	207,901		44,669		252,570	230,235	2,648	255,218
23	September	255,218		44,161		299,379	277,298	3,189	302,568
24	October	302,568		6,302		308,869	305,718	3,516	312,385
25	November	312,385	\$ 359,746			672,131	492,258	5,662	677,793
26	December	677,793	359,746			1,037,539	857,666	9,865	1,047,404
27	January, 2000	1,047,404	359,746			1,407,150	1,227,277	14,116	1,421,266
28	February	1,421,266	359,746			1,781,012	1,601,139	18,416	1,799,428
29	March	1,799,428	359,746			2,159,174	1,979,301	22,766	2,181,940
30	April	2,181,940	359,746			2,541,686	2,361,813	27,166	2,568,852
31	May	2,568,852	359,746			2,928,598	2,748,725	31,616	2,960,214
32	June	2,960,214	359,746			3,319,960	3,140,087	36,117	3,356,077
33	July	3,356,077	359,746			3,715,823	3,535,950	40,670	3,756,493
34	August	3,756,493	359,746			4,116,239	3,936,366	45,276	4,161,515
35	September, 2000	4,161,515	359,746			4,521,261	4,341,388	49,935	4,571,196
36			<u>\$ 3,957,206</u>	<u>\$ 286,405</u>				<u>\$ 327,585</u>	<u>\$ 4,571,196</u>

37 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 26, 1989,
 38 and discounted to a monthly rat 1.1502%
 39 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
 40 and discounted to a monthly rat 0.72689%
 41 (2) Date in operation used is 9/2000

CWIP and AFUDC Calculation

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

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 Preparer: CJN&W

(New Schedule)
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Line No.	Wastewater Treatment Plant Expansion									
	Account Capitalized									
	354.3	354.5	354.6	355.5	367.6	371.3	374.5	380.5	381.5	Total
1										
2										
3	354.3	354.5	354.6	355.5	367.6	371.3	374.5	380.5	381.5	Total
4	391,000									391,000
5					65,000	611,000				676,000
6					7,000	355,000				362,000
7						42,000				42,000
8						19,000				19,000
9			601,000							601,000
10					42,000					42,000
11			57,000							57,000
12									75,000	75,000
13								127,000		127,000
14		218,000							357,000	575,000
15								517,516		517,516
16							180,694			180,694
17				292,000						292,000
18	391,000	218,000	658,000	292,000	114,000	1,027,000	180,694	644,516	432,000	3,957,210
19	60,666	33,824	102,093	45,306	17,688	159,346	28,036	100,000	67,027	613,986
20	451,666	251,824	760,093	337,306	131,688	1,186,346	208,730	744,516	499,027	4,571,196

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
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 Preparer: CJN&W

Line No.	Month	Accumulated CWIP - Beginning of Month	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated CWIP - End of Month	Average CWIP Balance	Monthly AFUDC (1)	Total Capitalized
			Direct Construction	Aloha Overhead	SWFWMD CIAC Contribution (3)				
Reclaimed Water - Phase IIIa - Heritage Springs Extension									
1									
2	1999 Balance Forward		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	June, 2000	\$ -		6,483	(3,242)	3,241	1,821	12	3,253
4	July	3,253	118,898	12,987	(65,933)	89,185	38,219	263	69,448
5	August	69,448	118,898	12,987	(65,933)	135,380	102,414	744	136,124
6	September	136,124	118,898	6,483	(62,691)	198,814	167,469	1,217	200,031
7			<u>\$ 358,694</u>	<u>\$ 38,900</u>	<u>\$ (197,799)</u>			<u>\$ 2,236</u>	<u>\$ 200,031</u>
8						<u>Account Capitalized</u>			
9						367.6	15,000		
10						375.6	<u>382,830</u>		
11						Plant	387,830		
12						CIAC	<u>(197,799)</u>		
13						Total	<u>200,031</u>		

- 14 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 28, 1989,
- 15 and discounted to a monthly rate of 1.1502%
- 16 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
- 17 and discounted to a monthly rate of 0.72689%
- 18 (2) Date in operation used is 9/2000
- 19 (3) SWFWMD funding of 50% of total project costs up to \$924,122

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

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 Preparer: CJN&W

Line No.	Month	Accumulated	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated	Average	Monthly AFUDC (1)	Total Capitalized
		CWIP - Beginning of Month	Direct Construction	Aloha Overhead	CIAC Contribution	CWIP - End of Month	CWIP Balance		
Country Place Master Pumping Station									
1	1999 Balance Forward			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	June, 2000	\$ -		3,375		3,375	1,688	12	3,387
3	July	3,387	72,250	6,750		82,387	42,887	312	82,699
4	August	82,899	72,250	6,750		161,699	122,199	888	162,587
5	September	162,587	72,250	6,750		241,587	202,087	1,469	243,056
6	October	243,056	72,250	3,375		318,681	280,869	2,042	320,723
7			\$ 289,000	\$ 27,000	\$ -			\$ 4,723	\$ 320,723
8						<u>Account Capitalized</u>			
9						354.3	131,477		
10						371.3	116,723		
11						360.2	72,523		
12									
13						Total	320,723		

- 14 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 26, 1989,
- 15 and discounted to a monthly rat 1.1502%
- 16 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
- 17 and discounted to a monthly rat 0.72689%
- 18 (2) Date in operation used is 10/2000

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
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 Preparer: CJN&W

Line No.	Month	Accumulated CWIP - Beginning of Month	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated CWIP - End of Month	Average CWIP Balance	Monthly AFUDC (1)	Total Capitalized
			Direct Construction	Aloha Overhead	CIAC Contribution				
1	Interceptor Force Main								
2	1999 Balance Forward			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	September, 2000	\$ -		8,167		8,167	4,084	30	8,197
4	October	8,197	206,000	16,333		230,530	119,364	868	231,398
5	November	231,398	206,000	16,333		453,731	342,565	2,490	456,221
6	December, 2000	456,221	206,000	8,167		670,388	563,305	4,095	674,483
7			\$ 618,000	\$ 49,000	\$ -			\$ 7,483	\$ 674,483

8 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 26, 1989,
 9 and discounted to a monthly rat 1.1502%
 10 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
 11 and discounted to a monthly rat 0.72689%
 12 (2) Date in operation used is 12/2000

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

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 Preparer: CJN&W

Line No.	Month	Accumulated CWIP - Beginning of Month	Monthly Increase in Direct & Indirect Construction and CIAC			Accumulated CWIP - End of Month	Average CWIP Balance	Monthly AFUDC (1)	Total Capitalized
			Direct Construction	Aloha Overhead	CIAC Contribution				
1	Little Road - Phase IIIa								
2	1999 Balance Forward		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	May, 2000	\$ -		1,544		1,544	772	6	1,550
4	June	1,550	4,250	3,083		8,883	5,217	38	8,921
5	July	8,921	4,250	3,083		16,254	12,588	92	16,346
6	August	16,346	4,250	3,083		23,679	20,013	145	23,824
7	September	23,824	4,250	3,083		31,157	27,491	200	31,357
8	October	31,357	4,250	3,083		38,690	35,024	255	38,945
9	November	38,945	4,250	3,083		46,278	42,612	310	46,588
10	December	46,588	4,250	3,083		53,921	50,255	365	54,286
11	January, 2001	54,286	4,250	3,083		61,619	57,953	421	62,040
12	February	62,040	4,250	3,083		69,373	65,707	478	69,851
13	March	69,851	4,250	3,083		77,184	73,518	534	77,718
14	April	77,718	4,250	3,083		85,051	81,385	592	85,643
15	May	85,643	4,250	1,543	-	91,436	88,540	644	92,080
16			\$ 51,000	\$ 37,000	\$ -			\$ 4,080	\$ 92,080

17 Note (1): AFUDC is based on an annual rate of 14.71% per Order No. 22206, dated November 26, 1989,
 18 and discounted to a monthly rate of 1.1502%
 19 Beginning January 1, 1999, the AFUDC rate is decreased to 9.08%, per Order No. PSC-99-1917-PAA-WS
 20 and discounted to a monthly rate of 0.72689%
 21 (2) Date in operation used is 5/2001

Contributed Property Additions

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
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Line No.			
1	<u>Calculation of Average Annual Additions</u>		
2	12/31/1999		\$ 689,644
3	12/31/1998		201,946
4	12/31/1997		758,517
5	12/31/1996		151,205
6	12/31/1995		<u>151,323</u>
7	Average		<u>\$ 390,527</u>

8	<u>Additions based upon 1/1/99 through 12/31/99 experience:</u>			
9		12/31/1999	12/31/2000	
10		Actual	Projected (1)	
			12/31/2001	
			Projected (1)	
11	January	\$ 951	\$ 538	\$ 538
12	February	85,438	48,381	48,381
13	March	99,962	56,606	56,606
14	April	243,504	137,890	137,890
15	May			
16	June			
17	July	164,281	93,028	93,028
18	August			
19	September			
20	October			
21	November	95,509	54,084	54,084
22	December	-	-	-
23	Total for calendar year ended	<u>\$ 689,644</u>	<u>\$ 390,527</u>	<u>\$ 390,527</u>

24 (1) Assumes all additions are force mains. Monthly additions are based on the ratio of 1999
 25 monthly additions to total 1999 additions multiplied by \$390,527.

26		Historic Year	Test Year	Test Year
27	<u>Test year additions</u>	9/30/1999	9/30/2000	9/30/2001
28	October	\$ -		
29	November	-	\$ 95,509 (2)	\$ 54,084
30	December	-	-	-
31	January	951	538	538
32	February	85,438	48,381	48,381
33	March	99,962	56,606	56,606
34	April	243,504	137,890	137,890
35	May	-		
36	June	-		
37	July	164,281	93,028	93,028
38	August	-		
39	September	-	-	-
40	Total for test year ended	<u>\$ 594,135</u>	<u>\$ 431,952</u>	<u>\$ 390,527</u>

41 (2) For the month of November, 1999, actual property contributions were used (\$95,509). Beginning with
 42 January, 2000, projected property contributions based on 1999 contributions were used.

Capacity Charge Additions

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
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Line No.		xx = 2000		xx = 2001	
1	Calculation of Annual Increase in ERC's (Based on Page F-10(B))				
2					
3	Prior Year End ERC's by Linear Regression		9,056		9,426
4	Current Year End ERC's by Linear Regression		9,426		9,776
5					
6	Total increase in ERC's 1/1/xx - 12/31/xx		370		350
	Wastewater Capacity Charge per ERC	\$	206.75	\$	206.75
7					
	Total Projected Capacity Charges 01/01/xx - 12/31/xx	\$	76,498	\$	72,363
8	Allocated evenly to each month				
		No. ERC's	12/31/00	No. ERC's	12/31/01
11	January	31	\$ 6,375	29	\$ 6,030
12	February	31	6,375	29	6,030
13	March	31	6,375	29	6,030
14	April	31	6,375	29	6,030
15	May	31	6,375	29	6,030
16	June	31	6,375	29	6,030
17	July	31	6,375	29	6,030
18	August	31	6,375	29	6,031
19	September	31	6,374	29	6,030
20	October	31	6,375	29	6,031
21	November	31	6,374	29	6,031
22	December	31	6,375	29	6,030
23	Total for calendar year ended	372	\$ 76,498	348	\$ 72,363
24	Test year additions				
		No. ERC's	9/30/00	No. ERC's	9/30/01
25	October	159	\$ 32,799	31	\$ 6,375
26	November	159	32,799	31	6,374
27	December	-	-	31	6,375
28	January	31	6,375	29	6,030
29	February	31	6,375	29	6,030
30	March	31	6,375	29	6,030
31	April	31	6,375	29	6,030
32	May	31	6,375	29	6,030
33	June	31	6,375	29	6,030
34	July	31	6,375	29	6,030
35	August	31	6,375	29	6,031
36	September	31	6,374	29	6,030
37	Total for test year ended	597	\$ 122,972	354	\$ 73,395

38 Note: For the months of October and November, 1999, actual capacity charges collected were used. Beginning
 39 with January, 2000 (test year ended September, 2000), projected capacity charge collections based on ERC's
 40 were used.

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Line No.	Adjustments and Projected Balances	Cash (1)	
		TYE 09/30/00	TYE 09/30/01
1	13-month average in prior year	\$ 555,738	\$ 541,035
2	X 1.04812 (grth) =	\$ 582,480	\$ 567,070
3	Per month growth	\$ 2,229	\$ 2,170
4	<u>Projected Year Ending 09/30</u>		
5	Historic/projected balance 9/30	\$ 190,758	\$ 582,483
6	Adjust to 13-month average + per month growth	367,208	(39,278)
7	Projected balance 10/31	557,966	543,205
8	Calculated monthly growth	2,228	2,170
9	Projected balance 11/30	560,194	545,375
10	Calculated monthly growth	2,229	2,170
11	Projected balance 12/31	562,423	547,545
12	Calculated monthly growth	2,229	2,170
13	Projected balance 01/31	564,652	549,715
14	Calculated monthly growth	2,229	2,170
15	Projected balance 02/28	566,881	551,885
16	Calculated monthly growth	2,229	2,170
17	Projected balance 03/31	569,110	554,055
18	Calculated monthly growth	2,229	2,170
19	Projected balance 04/30	571,339	556,225
20	Calculated monthly growth	2,229	2,170
21	Projected balance 05/31	573,568	558,395
22	Calculated monthly growth	2,229	2,170
23	Projected balance 06/30	575,797	560,565
24	Calculated monthly growth	2,229	2,170
25	Projected balance 07/31	578,026	562,735
26	Calculated monthly growth	2,228	2,170
27	Projected balance 08/31	580,254	564,905
28	Calculated monthly growth	2,229	2,170
29	Projected balance 09/30	\$ 582,483	\$ 567,075

30 Note (1): The ending cash balance for each projected year was assumed to be equal to the previous years 13-
 31 month average balance, multiplied by the growth factor (Schedule F-10). Monthly increases were based on the
 32 difference between the previous year average balance and the projected year end balance, divided by 12 months.
 33 Use of the growth factor assumes that revenue and cash realization will increase proportionately with the projected
 34 increase in customers.

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Line No.	Adjustments and Projected Balances	Accounts Receivable - Water and Sewer (1)	
		TYE 09/30/00	TYE 09/30/01
1	13-month average in prior year	\$ 672,719	\$ 688,396
2	X 1.04812 (grth) =	\$ 705,090	\$ 721,522
3	Per month growth	\$ 2,698	\$ 2,760
4	<u>Projected Year Ending 09/30</u>		
5	Historic/projected balance 9/30	\$ 668,770	\$ 705,095
6	Adjust to 13-month average + per month growth	6,647	(13,941)
7	Projected balance 10/31	675,417	691,154
8	Calculated monthly growth for annual	2,698	2,761
9	Projected balance 11/30	678,115	693,915
10	Calculated monthly growth for annual	2,698	2,760
11	Projected balance 12/31	680,813	696,675
12	Calculated monthly growth for annual	2,698	2,760
13	Projected balance 01/31	683,511	699,435
14	Calculated monthly growth for annual	2,698	2,760
15	Projected balance 02/28	686,209	702,195
16	Calculated monthly growth for annual	2,698	2,760
17	Projected balance 03/31	688,907	704,955
18	Calculated monthly growth for annual	2,698	2,760
19	Projected balance 04/30	691,605	707,715
20	Calculated monthly growth for annual	2,698	2,760
21	Projected balance 05/31	694,303	710,475
22	Calculated monthly growth for annual	2,698	2,760
23	Projected balance 06/30	697,001	713,235
24	Calculated monthly growth for annual	2,698	2,760
25	Projected balance 07/31	699,699	715,995
26	Calculated monthly growth for annual	2,698	2,760
27	Projected balance 08/31	702,397	718,755
28	Calculated monthly growth for annual	2,698	2,760
29	Projected balance 09/30	\$ 705,095	\$ 721,515

30 Note (1): The ending accounts receivable balance (water and sewer customers) for each projected year was
 31 assumed to be equal to the previous years 13-month average balance, multiplied by the growth factor (Schedule F-
 32 10). Monthly increases were based on the difference between the previous year average balance and the
 33 projected year end balance, divided by 12 months. Use of the growth factor assumes that customer accounts
 34 receivable will increase proportionately with the projected increase in customers.

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Line No.	Adjustments and Projected Balances	Unamortized Debt Expense (1)	
		TYE 09/30/00	TYE 09/30/01
1	<u>Calculation of monthly amortization</u>		
2	Loan Cost - Bank of America	\$ 63,370	\$ 63,370
3	Term of loan	15	15
4	Annual amortization	4,225	4,225
5	Montly amortization	352	352
6	LL Speer annual amortization	562	562
7	Montly amort.	47	47
8	Total monthly amortization	<u>\$ 399</u>	<u>\$ 399</u>
9	<u>Projected Year Ending 09/30</u>		
10	Historic/projected balance 9/30	\$ 77,624	\$ 72,836
11	Calculated monthly amortization	(399)	(399)
12	Projected balance 10/31	77,225	72,437
13	Calculated monthly amortization	(399)	(399)
14	Projected balance 11/30	76,826	72,038
15	Calculated monthly amortization	(399)	(399)
16	Projected balance 12/31	76,427	71,639
17	Calculated monthly amortization	(399)	(399)
18	Projected balance 01/31	76,028	71,240
19	Calculated monthly amortization	(399)	(219)
20	Projected balance 02/28	75,629	71,021
21	Calculated monthly amortization	(399)	(399)
22	Projected balance 03/31	75,230	70,622
23	Calculated monthly amortization	(399)	(399)
24	Projected balance 04/30	74,831	70,223
25	Calculated monthly amortization	(399)	(399)
26	Projected balance 05/31	74,432	69,824
27	Calculated monthly amortization	(399)	(399)
28	Projected balance 06/30	74,033	69,425
29	Calculated monthly amortization	(399)	(399)
30	Projected balance 07/31	73,634	69,026
31	Calculated monthly amortization	(399)	(399)
32	Projected balance 08/31	73,235	68,627
33	Calculated monthly amortization	(399)	(399)
34	Projected balance 09/30	<u>\$ 72,836</u>	<u>\$ 68,228</u>

35 Note (1): Deferred and unamortized debt expense balances were projected by amortizing the historic deferred
 36 balance at September 30, 1999 by the monthly amounts based on the life of the related loans. The original
 37 deferred expense of the Speer loans was \$16,860, amortized over 30 years. The small typographical error in 2/01
 38 has an immaterial impact on the 13 month average balance (\$113). Since this account is not used in the
 39 determination of working capital, no correction was made.

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Line No.	Adjustments and Projected Balances	Other Miscellaneous Deferred Debits (1)	
		TYE 09/30/00	TYE 09/30/01
1	Projected Year Ending 09/30		
2	Historic/projected Balance 9/30	\$ 398,305	\$ 383,917
3	Calculated monthly amortization	(1,308)	(1,308)
4	Projected Balance 10/31	396,997	382,609
5		(1,308)	(1,308)
6	Projected Balance 11/30	395,689	381,301
7		(1,308)	(1,308)
8	Projected Balance 12/31	394,381	379,993
9		(1,308)	(1,308)
10	Projected Balance 01/31	393,073	378,685
11		(1,308)	(1,308)
12	Projected Balance 02/28	391,765	377,377
13		-	(1,308)
14	Projected Balance 03/31	391,765	376,069
15		(1,308)	(1,308)
16	Projected Balance 04/30	390,457	374,761
17		(1,308)	(1,308)
18	Projected Balance 05/31	389,149	373,453
19		(1,308)	(1,308)
20	Projected Balance 06/30	387,841	372,145
21		(1,308)	(1,308)
22	Projected Balance 07/31	386,533	370,837
23		(1,308)	(1,308)
24	Projected Balance 08/31	385,225	369,529
25		(1,308)	(1,307)
26	Projected Balance 09/30/00	\$ 383,917	\$ 368,222
27	Note (1) Monthly amortization is calculated as follows:		
28	Annual amortization of Aloha Gardens Sewer Plant Abandonment		\$ 1,380
29	Annual amortization of Deferred Audit Fees		3,000
30	Annual amortization of non-utility deferred costs (Rule Challenge)		11,316
31			15,696
32	Divide by 12 months		12
33	Monthly amortization		\$ 1,308
34	All non-utility amounts were removed to calculate the working capital allowance an Schedule A-17.		

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Line No.	Adjustments and Projected Balances	Accumulated Deferred Income Taxes (Assets) (1)	
		TYE 09/30/00	TYE 09/30/01
1	<u>Projected Year Ending 09/30</u>		
2	Historic/projected Balance 9/30	\$ 2,170,923	\$ 2,104,137
3		-	-
4	Projected Balance 10/31	2,170,923	2,104,137
5		-	-
6	Projected Balance 11/30	2,170,923	2,104,137
7		-	-
8	Projected Balance 12/31	2,170,923	2,104,137
9		-	-
10	Projected Balance 01/31	2,170,923	2,104,137
11		-	-
12	Projected Balance 02/28	2,170,923	2,104,137
13		-	-
14	Projected Balance 03/31	2,170,923	2,104,137
15		-	-
16	Projected Balance 04/30	2,170,923	2,104,137
17		-	-
18	Projected Balance 05/31	2,170,923	2,104,137
19		-	-
20	Projected Balance 06/30	2,170,923	2,104,137
21		-	-
22	Projected Balance 07/31	2,170,923	2,104,137
23		-	-
24	Projected Balance 08/31	2,170,923	2,104,137
25	Year-end adjustment per Schedule C-6 (1of3)	(66,786)	(68,006)
26	Projected Balance 09/30	<u>\$ 2,104,137</u>	<u>\$ 2,036,131</u>

27

28 Note (1) Accumulated deferred income taxes (assets) are related to taxable CIAC and offset by contributed
 29 taxes in the rate making process. Tax entries are made on an annual basis. Therefore, the beginning balances for
 30 each year did not change until the last month of each projected year. The decreases represent the tax effect for
 31 the timing difference of CIAC amortization per books and zero amortization for tax on CIAC included as taxable
 32 income during the period January 1, 1987, through June 12, 1996. Workpapers showing the computations will be
 33 furnished to the PSC Auditors. The adjustments are calculated in total as follows:

34	2000 - Total timing difference = \$177,481 X 37.63% =	\$ 66,786
35	2001 - Total timing difference = \$180,722 X 37.63% =	\$ 68,006

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Line No.	Adjustments and Projected Balances	Contributed Taxes (1)	
		TYE 09/30/00	TYE 09/30/01
1	<u>Projected Year Ending 09/30</u>		
2	Historic/projected Balance 9/30	\$ 2,340,416	\$ 2,204,358
3		-	-
4	Projected Balance 10/31	2,340,416	2,204,358
5		-	-
6	Projected Balance 11/30	2,340,416	2,204,358
7		-	-
8	Projected Balance 12/31	2,340,416	2,204,358
9		-	-
10	Projected Balance 01/31	2,340,416	2,204,358
11		-	-
12	Projected Balance 02/28	2,340,416	2,204,358
13		-	-
14	Projected Balance 03/31	2,340,416	2,204,358
15		-	-
16	Projected Balance 04/30	2,340,416	2,204,358
17		-	-
18	Projected Balance 05/31	2,340,416	2,204,358
19		-	-
20	Projected Balance 06/30	2,340,416	2,204,358
21		-	-
22	Projected Balance 07/31	2,340,416	2,204,358
23		-	-
24	Projected Balance 08/31	2,340,416	2,204,358
25	Annual amortization	(136,058)	(136,038)
26	Projected Balance 09/30	<u>\$ 2,204,358</u>	<u>\$ 2,068,320</u>

27
 28 Note (1): Contributed taxes are gross-up amounts collected from Contributors of CIAC between 1/1/87 and
 29 6/12/96. Such amounts were used to pay income taxes. Contributed tax entries are made on an annual basis with
 30 other tax entries and adjustments. Therefore, the beginning balances for each year did not change until the last
 31 month of each projected year. Contributed taxes are amortized into income (see Schedule B-2) over 40 years.
 32 The annual amortization shown above is double the correct amounts. Correct amortization is as follows:

	Contributed taxes	Rate	Amortization
34	\$ 1,175,890	2.50%	\$ 29,397
35	1,544,861	2.50%	38,622
36	<u>\$ 2,720,751</u>		<u>\$ 68,019</u>

37 Because this account is not used in the rate making process (offset by deferred tax assets), no change to the
 38 projected balance sheets will be made.

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Line No.	Adjustments and Projected Balances	Accounts Payable - Trade (1)	
		TYE 09/30/00	TYE 09/30/01
1	13-month average in prior year	\$ 413,307	\$ 398,505
2	X 1.04812 (grth) =	\$ 433,195	\$ 417,681
3	Per month growth	\$ 1,657	\$ 1,598
4	<u>Projected Year Ending 09/30</u>		
5	Historic/projected Balance 9/30	\$ 121,632	\$ 430,191
6	Adjust to 13-month average + per month growth	293,332	(30,088)
7	Projected balance 10/31	414,964	400,103
8	Calculated monthly growth	1,657	1,598
9	Projected balance 11/30	416,621	401,701
10	Calculated monthly growth	(1,343)	1,598
11	Projected balance 12/31	415,278	403,299
12	Calculated monthly growth	1,657	1,528
13	Projected balance 01/31	416,935	404,827
14	Calculated monthly growth	1,657	1,598
15	Projected balance 02/28	418,592	406,425
16	Calculated monthly growth	1,657	1,598
17	Projected balance 03/31	420,249	408,023
18	Calculated monthly growth	1,657	1,598
19	Projected balance 04/30	421,906	409,621
20	Calculated monthly growth	1,657	1,598
21	Projected balance 05/31	423,563	411,219
22	Calculated monthly growth	1,657	1,598
23	Projected balance 06/30	425,220	412,817
24	Calculated monthly growth	1,657	1,598
25	Projected balance 07/31	426,877	414,415
26	Calculated monthly growth	1,657	1,598
27	Projected balance 08/31	428,534	416,013
28	Calculated monthly growth	1,657	1,598
29	Projected balance 09/30	\$ 430,191	\$ 417,611

30 Note (1): The ending accounts payable - trade balance for each projected year was assumed to be equal to the
 31 previous years 13-month average balance, multiplied by the growth factor (Schedule F-10). Monthly increases
 32 were based on the difference between the previous year average balance and the projected year end balance,
 33 divided by 12 months. The typographical errors in 12/99 and 1/01 are immaterial and will not be corrected. Use of
 34 the growth factor assumes that trade payables will increase proportionately with the projected increase in
 35 customers.

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Line No.	Adjustments and Projected Balances	Accumulated Deferred Income Taxes (Liabilities) (1)	
		TYE 09/30/00	TYE 09/30/01
1	<u>Projected Year Ending 09/30</u>		
2	Historic/projected Balance 9/30	\$ 607,021	\$ 750,703
3		-	-
4	Projected Balance 10/31	607,021	750,703
5		-	-
6	Projected Balance 11/30	607,021	750,703
7		-	-
8	Projected Balance 12/31	607,021	750,703
9		-	-
10	Projected Balance 01/31	607,021	750,703
11		-	-
12	Projected Balance 02/28	607,021	750,703
13		-	-
14	Projected Balance 03/31	607,021	750,703
15		-	-
16	Projected Balance 04/30	607,021	750,703
17		-	-
18	Projected Balance 05/31	607,021	750,703
19		-	-
20	Projected Balance 06/30	607,021	750,703
21		-	-
22	Projected Balance 07/31	607,021	750,703
23		-	-
24	Projected Balance 08/31	607,021	750,703
25	Year-end adjustment per Schedule C-6 (1of3)	143,682	251,379
26	Projected Balance 09/30/00	<u>\$ 750,703</u>	<u>\$ 1,002,082</u>

27 Note (1) Accumulated deferred income taxes (liabilities) represent book - tax depreciation timing differences.
 28 Tax entries are made on an annual basis. Therefore, the beginning balances for each year did not change until the
 29 last month of each projected year. Workpapers showing the computations will be furnished to the PSC Auditors.
 30 The adjustments are calculated in total as follows:

31	2000 - Total timing difference = \$381,832 X 37.63% =	\$ 143,682
32	2001 - Total timing difference = \$668,021 X 37.63% =	\$ 251,379

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Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
1	701 - Salaries and Wages - Employees													
2	Original Calculation													
3	Test Year Ended 9/30/99	\$ 18,241	\$ 12,964	\$ 8,522	\$ 12,817	\$ 13,599	\$ 13,189	\$ 14,813	\$ 22,294	\$ 13,562	\$ 14,946	\$ 14,280	\$ 10,518	\$ 189,723
4	Projected Increase	8,771	6,234	4,098	6,163	6,539	6,332	7,123	10,720	6,521	7,167	6,867	5,057	81,612
5	Total	\$ 27,012	\$ 19,198	\$ 12,620	\$ 18,980	\$ 20,138	\$ 19,501	\$ 21,936	\$ 33,014	\$ 20,083	\$ 22,133	\$ 21,147	\$ 15,573	\$ 251,335

Note: See attached schedules for total payroll projected for year 2000 (Pages 2 and 3 of this schedule).

7	Total for 2000 (before revision)		\$ 251,335											
8	1999 Test year total			(189,723)										
9	Projected Increase			\$ 81,612										

Payroll was assigned to each month on the ratio of monthly payroll incurred in the historic test year. This schedule is revised below to account for the computation error shown on Page 2 and 3 of this schedule.

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
11	Revised Calculation													
12	Test Year Ended 9/30/99	\$ 18,241	\$ 12,964	\$ 8,522	\$ 12,817	\$ 13,599	\$ 13,169	\$ 14,813	\$ 22,294	\$ 13,562	\$ 14,946	\$ 14,280	\$ 10,518	\$ 189,723
13	Projected Increase	9,085	6,457	4,245	6,384	6,774	6,559	7,378	11,103	6,755	7,444	7,112	5,238	84,534
14	Total	\$ 27,326	\$ 19,421	\$ 12,767	\$ 19,201	\$ 20,373	\$ 19,728	\$ 22,191	\$ 33,397	\$ 20,317	\$ 22,390	\$ 21,392	\$ 15,754	\$ 254,257

15	Total for 2000 (as revised)		\$ 254,257											
16	1999 Test year total			(169,723)										
17	Projected Increase			\$ 84,534										

The projected increase was assigned to each month as disclosed above in the original calculation of payroll.

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
19	703 - Salaries and Wages - Officers													
20	Test Year Ended 9/30/99	\$ 8,457	\$ 6,178	\$ 9,608	\$ 6,457	\$ 6,439	\$ 6,457	\$ 6,457	\$ 9,194	\$ 6,178	\$ 8,457	\$ 6,457	\$ 6,106	\$ 84,441
21	Projected Increase	(1,679)	(1,227)	(1,907)	(1,282)	(1,278)	(1,282)	(1,282)	(1,825)	(1,226)	(1,282)	(1,282)	(1,212)	(16,764)
22	Total	\$ 6,778	\$ 4,951	\$ 7,699	\$ 5,175	\$ 5,161	\$ 5,175	\$ 5,175	\$ 7,369	\$ 4,950	\$ 5,175	\$ 5,175	\$ 4,894	\$ 67,677

Note: See attached schedules. Officers salaries decreased due to the retirement of Ms. Haller. Her replacement (Hessman) is not an officer and his salary is included in Account 701 - Salaries and Wages - Employees. Officers salaries were assigned to each month on the ratio of monthly payroll incurred in the historic test year.

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
25	704 - Employee Benefits													
26	Original Calculation													
27	Test Year Ended 9/30/99	\$ 10,148	\$ 8,262	\$ 6,131	\$ 6,055	\$ 6,287	\$ 6,982	\$ 6,205	\$ 7,217	\$ 7,103	\$ 6,162	\$ 5,986	\$ 10,834	\$ 87,172
28	Projected Increase	2,590	2,109	1,565	1,545	1,605	1,782	1,584	1,842	1,813	1,573	1,528	2,714	22,250
29	Total	\$ 12,738	\$ 10,371	\$ 7,696	\$ 7,600	\$ 7,892	\$ 8,764	\$ 7,789	\$ 9,059	\$ 8,916	\$ 7,735	\$ 7,514	\$ 13,348	\$ 109,422

30	Test Year Ended 9/30/99 - Salaries				(B) 09/30/99 Employee benefits	\$ 87,172	(C) Test Year Ended 09/30/00 Total Salaries (Officer & Employee)	\$ 319,012
31	(before revision) (A) Employee	\$ 169,723			Divide by 09/30/99 salaries	254,164	Benefits % (Calculation (B))	34.30%
32	Officer	84,441			Benefits % of wages	34.30%	Projected benefits 09/30/00	\$ 109,421
33	Total	\$ 254,164						

Employee benefits were assigned to each month on the ratio of monthly benefits incurred in the historic test year. This projection was revised below for the correction to Salaries and Wages.

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(New Schedule)

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division Schedule G-7

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Test Year Ended: September 30, 2000 and 2001

Preparer: CJN&W

Line No.		Hourly Rate	Overtime Rate	Salary
1	<u>Salaries & Wages - Employees</u>			
2	<u>Allocated Employee Salaries - All Divisions</u>			
3	Peter Gavalas	\$ 16.0125	\$ 24.0188	\$ 33,306
4	Allen Clark	11.5763	17.3645	24,079
5	Kenneth Burr	18.0000	27.0000	37,440
6	John Burke	16.0000	24.0000	33,280
7	Connie Kurish	13.0000	19.5000	27,040
8	Kate Gavalas	9.5000	14.2500	19,760
9	Maria Turner	8.0000	12.0000	16,640
10	Susan Wilkins	7.5000	11.2500	15,600
11	Sally Ferrell	17.7750	26.6625	36,972
12	Richard Hessman	20.2000	30.3000	42,016
13	Tracy Metzler	7.2500	10.8750	15,080
14	Pamela Yacobelli (4)	8.5000	12.7500	17,680
15				318,893
16	Allocation percentage (1)			35.46%
17	Seven Springs allocated salaries			113,079
18	<u>Allocated Sewer Employees - Aloha Gardens &</u>			
19	<u>Seven Springs Wastewater</u>			
20	Greg Pelletier	6.5000	9.7500	13,520
21	Yvonne Robinson	7.0000	10.5000	14,560
22				28,080
23	Allocation percentage (5) (6)			72.51%
24	Sewer allocated salaries			20,360
25	<u>Seven Springs Sewer - Direct Employees</u>			
26	Keith Schneider	10.5000	15.7500	21,840
27	William Denise	10.4790	15.7185	21,796
28	Charles Painter	12.1065	18.1598	25,182
29	Jon Frogue (4)	15.0000	22.5000	31,200
30	Karl Phillips (2)(4)	10.0000	15.0000	20,800
31	Total Salaries - Direct Employees			120,818
32	Total Salaries & Wages - Employees (6)			\$ 254,257
33	<u>Salaries & Wages - Officers</u>			
34	Stephen Watford			122,595
35	Lynnda Speer			68,250
36	Yvonne Haller (3)			-
37				190,845
38	Allocation percentage			35.46%
39	Allocated Seven Springs Sewer - Officers' Salaries			\$ 67,674

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division Schedule G-7

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Test Year Ended: September 30, 2000 and 2001

Preparer: CJN&W

Line No.						
1	Notes: (1) Allocation percentage for each of Aloha's four divisions calculated on ERUs (12/97) as follows:					
2		<u>A.G. Water</u>	<u>A.G. Sewer</u>	<u>S.S. Water</u>	<u>S.S. Sewer</u>	<u>Total</u>
3	ERUs	<u>3,410</u>	<u>3,121</u>	<u>8,459</u>	<u>8,234</u>	<u>23,224</u>
4	Percent	<u>14.68%</u>	<u>13.44%</u>	<u>36.42%</u>	<u>35.46%</u>	<u>100%</u>

5 (Note: 12/97 ERUs not materially different in 1998 and used currently to process payroll.)

6 (2) Karl Phillips left employment after one day. Salary was left in for replacement.

7 (3) Yvonne Haller retired and was replaced by Richard Hessman. He is not an officer and his salary is
8 included in Salaries & Wages - Employees.

9 (4) These employees were hired after end of the historic test year to meet DEP staffing requirements
10 (Yacobelli 11/22/99; Progue 12/13/99; Phillips 09/29/99). Note that the engineering estimates shown on Page
11 17 of 18 of this schedule for these employees was loaded for benefits and taxes. That estimate was not used,
12 and only salaries are included in the computation of payroll

13 (5) Allocation percentage between Aloha Gardens Sewer and Seven Springs Sewer is calculated on the
14 ERUs shown above as follows:

Line No.		<u>A.G. Sewer</u>	<u>S.S. Sewer</u>	<u>Total</u>
15				
16	ERUs	<u>3,121</u>	<u>8,234</u>	<u>11,355</u>
17	Percent	<u>27.49%</u>	<u>72.51%</u>	<u>100%</u>

18 (6) A mathematical error occurred in the original projection because the Aloha Gardens Sewer percentage
19 was calculated by dividing 3,121 by 8,324, instead of total ERC's. This resulted in a percentage for Seven
20 Springs Sewer of 62.10%. As a result, the allocation of salaries for G. Pelletier and Y. Robinson were
21 understated by \$2,922. The revised calculation corrects this error. Salaries as originally projected: \$254,257 -
22 \$2,922 = \$251,335.

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule G-7
 Page 4 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual	
1	704 - Employee Benefits - Continued														
2	Revised Calculation														
3	Test Year Ended 9/30/99	\$ 10,148	\$ 8,282	\$ 8,131	\$ 8,055	\$ 8,287	\$ 8,982	\$ 8,205	\$ 7,217	\$ 7,103	\$ 6,182	\$ 5,986	\$ 10,834	\$ 87,172	
4	Projected Increase	2,707	2,204	1,835	1,615	1,678	1,862	1,655	1,925	1,895	1,644	1,597	2,836	23,251	
5	Total	\$ 12,855	\$ 10,486	\$ 7,766	\$ 7,870	\$ 7,963	\$ 8,844	\$ 7,860	\$ 9,142	\$ 8,998	\$ 7,826	\$ 7,583	\$ 13,470	\$ 110,423	
6	Total projected salaries (Officers - \$67,677; Employees \$254,257)						\$ 321,934								
7	Benefits as a percentage of historic test year salaries per above						34.30%								
8	Projected year ended 9/30/00 employee benefits						110,423								
9	Historic test year employee benefits						(87,172)								
10	Projected increase						\$ 23,251								
11	The projected increase was assigned to each month as disclosed above in the original calculation of employee benefits.														
12	711 - Sludge Removal														
13	Test Year Ended 9/30/99	\$ 38,582	\$ 35,158	\$ 44,814	\$ 48,501	\$ 43,959	\$ 51,919	\$ 57,600	\$ 59,212	\$ 55,738	\$ 51,181	\$ 54,649	\$ 56,473	\$ 596,596	
14	Projected Increase	2,407	2,138	2,713	2,827	2,873	3,157	3,502	3,600	3,389	3,112	3,323	3,434	36,275	
15	Total	\$ 41,989	\$ 37,296	\$ 47,327	\$ 49,328	\$ 46,632	\$ 55,076	\$ 61,102	\$ 62,812	\$ 59,127	\$ 54,293	\$ 57,972	\$ 59,907	\$ 632,871	
16	Test Year Ended 09/30/99 - Sludge removal			\$ 596,596											
17	Projected Growth Factor (Schedule F-10)			1.04812											
18	Inflation Factor (Schedule B-8)			1.01210											
19				\$ 632,870											
20	Sludge removal costs were assigned to each month on the ratio of monthly sludge removal costs incurred in the historic test year.														
21	715 - Purchased Power														
22	Test Year Ended 9/30/99	\$ 9,507	\$ 9,116	\$ 9,291	\$ 8,470	\$ 8,521	\$ 12,158	\$ 10,638	\$ 9,808	\$ 12,263	\$ 10,237	\$ 9,875	\$ 10,063	\$ 119,545	
23	Projected Increase	458	439	447	408	410	585	512	482	590	493	466	484	5,754	
24	Total	\$ 9,965	\$ 9,555	\$ 9,738	\$ 8,878	\$ 8,931	\$ 12,743	\$ 11,148	\$ 10,070	\$ 12,853	\$ 10,730	\$ 10,141	\$ 10,547	\$ 125,299	
25	Test Year Ended 09/30/99 - Purchased Power			\$ 119,545											
26	Projected Growth Factor (Schedule F-10)			1.04812											
27				\$ 125,298											
28	Purchased power costs were assigned to each month on the ratio of monthly purchased power costs incurred in the historic test year. This account was not increased for inflation due to the stability of electric rates.														

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(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule G-7
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 Preparer: CJN&W

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual	
1	718 - Chemicals														
2	Test Year Ended 9/30/99	\$ 1,867	\$ 2,598	\$ 525	\$ 2,318	\$ 1,050	\$ 1,149	\$ 1,050	\$ 525	\$ 4,862	\$ 3,398	\$ 2,343	\$ 2,488	\$ 23,773	
3	Projected increase	101	158	32	141	64	70	64	32	283	207	142	151	1,445	
4	Total	\$ 1,768	\$ 2,756	\$ 557	\$ 2,459	\$ 1,114	\$ 1,219	\$ 1,114	\$ 557	\$ 4,945	\$ 3,605	\$ 2,485	\$ 2,639	\$ 25,218	
5	Test Year Ended 09/30/99 - Chemicals				\$ 23,773										
6	Projected Growth Factor (Schedule F-10)				1.04812										
7	Inflation Factor (Schedule B-8)				1.01210										
8					\$ 25,218										
9	Chemicals cost was assigned to each month on the ratio of monthly chemicals cost in the historic test year.														
10	720 - Materials and Supplies														
11	Original Calculation														
12	Test Year Ended 9/30/99	\$ 3,651	\$ 4,784	\$ 3,990	\$ 3,172	\$ 9,366	\$ 3,207	\$ 6,293	\$ 3,111	\$ 17,005	\$ 10,864	\$ 7,701	\$ 3,438	\$ 78,582	
13	Projected increase	222	291	243	193	569	195	504	189	1,034	661	488	209	4,778	
14	Total	\$ 3,873	\$ 5,075	\$ 4,233	\$ 3,365	\$ 9,935	\$ 3,402	\$ 8,797	\$ 3,300	\$ 18,039	\$ 11,525	\$ 8,169	\$ 3,647	\$ 83,360	
15	Test Year Ended 09/30/99 - Materials and Supplies				\$ 78,582										
16	Projected Growth Factor (Schedule F-10)				1.04812										
17	Inflation Factor (Schedule B-8)				1.01210										
18					\$ 83,360										
19	Materials and supplies (M&S) were assigned to each month on the ratio of monthly M&S expense incurred in the historic test year. The projection has been revised below to include additional billing expense approved in Order No. PSC-99-1987-WS and originally included in Account 736 - Contract Services - Other.														
20															
21	Revised Calculation														
22	Test Year Ended 9/30/99	\$ 3,651	\$ 4,784	\$ 3,990	\$ 3,172	\$ 9,366	\$ 3,207	\$ 8,293	\$ 3,111	\$ 17,005	\$ 10,864	\$ 7,701	\$ 3,438	\$ 78,582	
23	Projected increase	222	291	243	193	569	195	1,576	1,261	2,106	1,733	1,540	1,281	11,210	
24	Total	\$ 3,873	\$ 5,075	\$ 4,233	\$ 3,365	\$ 9,935	\$ 3,402	\$ 9,869	\$ 4,372	\$ 19,111	\$ 12,597	\$ 9,241	\$ 4,719	\$ 89,792	
25	Test Year Ended 09/30/99 - Materials and Supplies (A):				\$ 78,582	(B): Projected Cost (Calculation (A))			\$ 63,360	(C): Approved cost per bill - Seven Springs Sewer			\$ 0.12		
26	Projected Growth Factor (Schedule F-10)				1.04812	Projected increase per bill (Calculation (C))			6,432	Test Year Bills			107,189		
27	Inflation Factor (Schedule B-8)				1.01210	Revised total			\$ 89,792				12,863		
28					\$ 83,360										
29										Factor for 6 months			0.5		
30										Projected increase in billing costs			\$ 6,432		
31	The increase for customer growth and inflation was assigned to each month on the same basis as disclosed above. Beginning in April, 2000, each monthly amount was further increased equally each month for the additional billing costs														
32	731 - Contract Services - Engineering														
33	Test Year Ended 9/30/99	\$ 4,289	\$ 2,210	\$ 9,649	\$ 4,628	\$ 2,227	\$ 2,128	\$ 3,424	\$ 1,141	\$ 1,744	\$ -	\$ 2,360	\$ 932	\$ 34,732	
34	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Total	\$ 4,289	\$ 2,210	\$ 9,649	\$ 4,628	\$ 2,227	\$ 2,128	\$ 3,424	\$ 1,141	\$ 1,744	\$ -	\$ 2,360	\$ 932	\$ 34,732	
36	Note: No projected increase to engineering costs projected for the Test Year Ended 09/30/00.														

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(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule G-7
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 Preparer: CJN&W

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
1	732 - Contract Services - Accounting													
2	Test Year Ended 9/30/99	\$ -	\$ 157	\$ 12,504	\$ 423	\$ 65	\$ 4,022	\$ 2,686	\$ 2,297	\$ 1,639	\$ 1,357	\$ 2,313	\$ 886	\$ 28,349
3	Projected Increase	-	122	9,742	330	51	3,134	2,093	1,790	1,277	1,057	1,802	690	22,088
4	Total	\$ -	\$ 279	\$ 22,246	\$ 753	\$ 116	\$ 7,156	\$ 4,779	\$ 4,087	\$ 2,916	\$ 2,414	\$ 4,115	\$ 1,576	\$ 50,437
5	Note: Projected increase for accounting fees related to an annual audit estimate of \$24,000. This is a major loan covenant for the plant construction financing. Rounding error of \$20 which is immaterial and will not be corrected in the intermediate year. The increase was assigned to each month on the ratio of monthly expense incurred in the historic test year. The increase is as follows: Audit estimate \$24,000 - Adjustment per B-3(c) \$1,892 = \$22,108 - rounding error \$20 = \$22,088.													
7	733 - Contract Services - Legal													
8	Test Year Ended 9/30/99	\$ 9,528	\$ 10,865	\$ 1,062	\$ 442	\$ 9,295	\$ 4,809	\$ 6,609	\$ 6,406	\$ 2,296	\$ 21,538	\$ 8,723	\$ 6,728	\$ 88,301
9	Projected decrease	(2,370)	(2,703)	(264)	(110)	(2,312)	(1,196)	(1,644)	(1,594)	(571)	(5,358)	(2,170)	(1,674)	(21,966)
10	Total	\$ 7,158	\$ 8,162	\$ 798	\$ 332	\$ 6,983	\$ 3,613	\$ 4,965	\$ 4,812	\$ 1,725	\$ 16,180	\$ 6,553	\$ 5,054	\$ 66,335
11	Note: No increased legal expenses projected for the test year ended 09/30/00. The decreases are for the removal of legal costs deferred or expensed below the line, per B-3(c). Adjusted legal fees were assigned to each month on the ratio of monthly legal expenses incurred in the historic test year.													
13	735 - Contract Services - Testing													
14	Original Calculation													
14	Test Year Ended 9/30/99	\$ -	\$ -	\$ -	\$ 930	\$ 2,794	\$ 3,091	\$ 1,383	\$ 1,516	\$ 1,273	\$ 2,235	\$ 2,140	\$ 1,017	\$ 16,379
15	Projected Increase	-	-	-	385	1,157	1,280	573	628	527	925	886	421	6,782
16	Total	\$ -	\$ -	\$ -	\$ 1,315	\$ 3,951	\$ 4,371	\$ 1,956	\$ 2,144	\$ 1,800	\$ 3,160	\$ 3,026	\$ 1,438	\$ 23,161
17	Test Year Ended 09/30/99 - Contract Services - Testing				\$ 16,379									
18	Annualization Factor (Note)				1.33300									
19	Projected Growth Factor (Schedule F-10)				1.04812									
20	Inflation Factor (Schedule B-8)				1.01210									
21	Total				\$ 23,161									
22	Note: Historic test year (ended 9/30/99) DEP required testing was annualized (12 months / 9 months) and then increased for customer growth and inflation. The increase was assigned to each month on the ratio of monthly testing expenses incurred in the historic test year. The calculation is revised below to exclude the customer growth factor, since the amount of testing is not directly related to customer growth.													
26	Revised Calculation													
27	Test Year Ended 9/30/99	\$ -	\$ -	\$ -	\$ 930	\$ 2,794	\$ 3,091	\$ 1,383	\$ 1,516	\$ 1,273	\$ 2,235	\$ 2,140	\$ 1,017	\$ 16,379
28	Projected Increase	-	-	-	325	975	1,079	483	529	444	780	747	356	5,718
29	Total	\$ -	\$ -	\$ -	\$ 1,255	\$ 3,769	\$ 4,170	\$ 1,866	\$ 2,045	\$ 1,717	\$ 3,015	\$ 2,887	\$ 1,373	\$ 22,097
30	Test Year Ended 09/30/99 - Contract Services - Testing				\$ 16,379									
31	Annualization Factor (Note)				1.33300									
32	Inflation Factor (Schedule B-8)				1.01210									
	Total				\$ 22,097									

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(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991843-SU
 Test Year Ended: September 30, 2000

Schedule G-7
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 Preparer: CJN&W

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
1	736 - Contract Services - Other													
2	Original Calculation													
3	Test Year Ended 9/30/99	\$ 16,036	\$ 10,623	\$ 11,037	\$ 3,835	\$ 4,477	\$ 17,156	\$ 10,688	\$ 4,113	\$ 5,757	\$ 9,148	\$ 4,422	\$ 7,911	\$ 105,203
4	Projected Increase	(391)	(259)	(269)	(94)	3,856	3,547	3,704	3,865	3,825	3,742	3,857	3,772	29,155
5	Total	\$ 15,645	\$ 10,364	\$ 10,768	\$ 3,741	\$ 8,333	\$ 20,703	\$ 14,392	\$ 7,978	\$ 9,582	\$ 12,890	\$ 8,279	\$ 11,683	\$ 134,358
6	Test Year Ended 09/30/99 - Contract Services - Other (A)			\$ 105,203	(B): Continued from (A)			\$ 111,600	(C) Continued from (B)					\$ 135,390
7	Projected Growth Factor (Schedule F-10)			1.04812	Add new bill mailing				MFR 09/30/00 balance					134,358
8	Inflation Factor (Schedule B-8)			1.01210	Costs starting 04/00			23,790						
9				\$ 111,600				\$ 135,390	Understatement - Transcription error					\$ 1,032
10	Note: The increased expense for billing costs approved in Order No. PSC-99-1967-PAA-WS (shown above) is incorrect. The revised calculation and projected expense is now shown in account 720 -													
11	Materials and Supplies.													
12	Revised Calculation													
13	Test Year Ended 9/30/99	\$ 16,036	\$ 10,623	\$ 11,037	\$ 3,835	\$ 4,477	\$ 17,156	\$ 10,888	\$ 4,113	\$ 5,757	\$ 9,148	\$ 4,422	\$ 7,911	\$ 105,203
14	Projected Increase	975	646	871	233	273	1,043	649	250	350	556	269	482	6,397
15	Total	\$ 17,011	\$ 11,269	\$ 11,708	\$ 4,068	\$ 4,750	\$ 18,199	\$ 11,337	\$ 4,363	\$ 6,107	\$ 9,704	\$ 4,691	\$ 8,393	\$ 111,600
16	Test Year Ended 09/30/99 - Contract Services - Other (A)			\$ 105,203										
17	Projected Growth Factor (Schedule F-10)			1.04812										
18	Inflation Factor (Schedule B-8)			1.01210										
19				\$ 111,600										
20	Note: The increase for customer growth and inflation was assigned to each month on the same basis disclosed above for other expenses, using the monthly expense incurred in the test year.													
21	741 - Rental of Building													
22	Test Year Ended 9/30/99	\$ 510	\$ 854	\$ 510	\$ 1,020	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ -	\$ 510	\$ 510	\$ 6,464
23	Projected decrease	(27)	(45)	(27)	(54)	(27)	(27)	(27)	(27)	(27)	-	(27)	(27)	(342)
24	Total	\$ 483	\$ 809	\$ 483	\$ 966	\$ 483	\$ 483	\$ 483	\$ 483	\$ 483	\$ -	\$ 483	\$ 483	\$ 6,122
25	Note: No increased rental costs projected, after the 1999 adjustment, for the test year ended 09/30/00. The adjustment related to a reclassification of equipment rental as shown on Schedule B-3(C) and was assigned to each month on the ratio of monthly rent expense incurred in the historic test year. A small rounding error (\$4) will not be corrected because it is immaterial.													
26														
27	742 - Rental of Equipment													
28	Test Year Ended 9/30/99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 18	\$ -	\$ 92	\$ 48	\$ -	\$ 198
29	Projected increase	-	-	-	-	-	80	-	31	-	178	92	-	379
30	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ 47	\$ -	\$ 268	\$ 140	\$ -	\$ 577
31	Test Year Ended 09/30/99 - Rental of Equipment (\$198 + \$348)				\$ 544									
32	Projected Growth Factor (Schedule F-10)				1.04812									
33	Inflation Factor (Schedule B-8)				1.01210									
34					\$ 577									
35	Note: Adjusted rental of equipment (See discussion of Account 741 - Rental of building above) was increased by customer growth and inflation. The increase and adjustment was assigned to each month on the ratio of monthly equipment rental expense incurred in the historic test year.													
36														

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(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule G-7
 Page 8 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
1	<u>750 - Transportation</u>													
2	Test Year Ended 9/30/99	\$ 2,159	\$ 2,516	\$ 1,724	\$ 884	\$ 2,552	\$ 2,371	\$ 1,226	\$ 815	\$ 816	\$ 1,835	\$ 1,138	\$ 1,584	\$ 19,618
3	Projected increase	\$ 26	\$ 31	\$ 21	\$ 11	\$ 31	\$ 29	\$ 15	\$ 10	\$ 10	\$ 22	\$ 14	\$ 18	238
4	Total	\$ 2,185	\$ 2,547	\$ 1,745	\$ 895	\$ 2,583	\$ 2,400	\$ 1,241	\$ 825	\$ 826	\$ 1,857	\$ 1,150	\$ 1,602	\$ 19,856
5	Test Year Ended 09/30/99 - Transportation				\$ 19,618									
6	Inflation Factor (Schedule B-8)				1.01210									
7					\$ 19,855									
8	Note: Transportation expense was increased only for inflation since this expense is not expected to vary with new customers. The increase was assigned to each new month on the ratio of monthly transportation expense incurred in the historic test year.													
9														
10	<u>756 - Insurance - Vehicle</u>													
11	Test Year Ended 9/30/99	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ 3,588	\$ -	\$ 463	\$ 2,462	\$ 2,392	\$ -	\$ 495	\$ 10,201
12	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ 3,588	\$ -	\$ 463	\$ 2,462	\$ 2,392	\$ -	\$ 495	\$ 10,201
14	Note: No increased vehicle insurance costs projected for the Test Year Ended 09/30/00.													
15	<u>757 - Insurance - General Liability</u>													
16	Test Year Ended 9/30/99	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ 1,484	\$ -	\$ 2,677	\$ 495	\$ 989	\$ -	\$ 1,196	\$ 7,272
17	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ 1,484	\$ -	\$ 2,677	\$ 495	\$ 989	\$ -	\$ 1,196	\$ 7,272
19	Note: No increased General Liability insurance costs projected for the Test Year Ended 09/30/00.													
20	<u>758 - Insurance - Workers Compensation</u>													
21	Test Year Ended 9/30/99	\$ (429)	\$ -	\$ -	\$ 1,604	\$ -	\$ 519	\$ 1,085	\$ 519	\$ 3,690	\$ -	\$ -	\$ -	\$ 6,988
22	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total	\$ (429)	\$ -	\$ -	\$ 1,604	\$ -	\$ 519	\$ 1,085	\$ 519	\$ 3,690	\$ -	\$ -	\$ -	\$ 6,988
24	Note: No increased workers' insurance costs projected for the Test Year Ended 09/30/00.													
25	<u>766 - Rate Case Amortization</u>													
26	Test Year Ended 9/30/99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,448
27	Projected increase	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,239	1,239	1,239	1,239	(58,209)	(44,587)
28	Total	\$ 1,238	\$ 1,238	\$ 1,238	\$ 1,238	\$ 1,238	\$ 1,238	\$ 1,238	\$ 1,239	\$ 1,239	\$ 1,239	\$ 1,239	\$ 1,239	\$ 14,861
29	Note: Historic test year amortization reflects approved amortization of the Reuse Rate Case (Docket No. 960545-WS). The remaining unamortized balance of \$14,858 was amortized equally each month in the projected test year ended 9/30/2000. See Schedule B-3(C).													
30														

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(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2000

Schedule G-7
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 Preparer: CJN&W

Line No.	Account and Description	10/99	11/99	12/99	01/00	02/00	03/00	04/00	05/00	06/00	07/00	08/00	09/00	Annual
1	<u>767 - Reg. Com. Exp. Other</u>													
2	Test Year Ended 9/30/99	\$ -	\$ -	\$ 80,472	\$ 6,830	\$ 6,830	\$ 6,830	\$ 6,830	\$ 6,830	\$ 6,830	\$ 6,830	\$ 6,830	\$ 6,830	\$ 141,942
3	Projected decrease	-	-	(80,047)	(6,794)	(6,794)	(6,794)	(6,794)	(6,794)	(6,794)	(6,794)	(6,794)	(6,793)	(141,192)
4	Total	\$ -	\$ -	\$ 425	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 37	\$ 750

6 Note: The historic test year was adjusted to remove amortization of all deferred charges disallowed in Order No. PSC-99-1967-PAA-WS. \$3,000 amortization of deferred audit costs was allowed. The \$750
 7 represents 25% assigned to Seven Springs Wastewater (divided equally among each of Aloha's four operating divisions audited). The corrected balance was assigned to each month on the ratio of monthly
 8 expenses incurred in the historic test year.

8	<u>775 - Miscellaneous Expense</u>													
9	Test Year Ended 9/30/99	\$ 2,012	\$ 1,201	\$ 3,301	\$ 10,410	\$ 1,357	\$ 19,288	\$ 3,959	\$ 7,209	\$ 2,889	\$ 1,553	\$ (2,687)	\$ 2,229	\$ 52,721
10	Projected increase	217	129	356	1,122	146	2,079	427	(1,930)	311	167	5,394	240	8,658
11	Total	\$ 2,229	\$ 1,330	\$ 3,657	\$ 11,532	\$ 1,503	\$ 21,367	\$ 4,386	\$ 5,279	\$ 3,200	\$ 1,720	\$ 2,707	\$ 2,469	\$ 61,379
12	Test Year Ended 09/30/99 - Miscellaneous Expense				\$ 57,861									
13	Projected Growth Factor (Schedule F-10)				1.04812									
14	Inflation Factor (Schedule B-8)				1.01210									
15					\$ 61,379									

16 Note: The historic balance was adjusted by \$5,140 to reclassify interest income earned on the cash operating account to above the line income. The adjusted balance (\$52,721 + 5,140) was increased for customer growth
 17 and inflation, which was assigned to each month on the ratio of monthly expenses incurred in the historic test year.

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 (New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 10 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
1	701 - Salaries and Wages - Employees													
2	Original Calculation													
3	Test Year Ended 9/30/00	\$ 27,012	\$ 19,198	\$ 12,620	\$ 18,980	\$ 20,138	\$ 19,501	\$ 21,936	\$ 33,014	\$ 20,083	\$ 22,133	\$ 21,147	\$ 15,573	\$ 251,335
4	Projected increase	9,652	6,860	4,509	6,782	7,196	6,968	7,838	11,796	7,178	7,908	7,556	5,564	89,804
5	Total	\$ 38,664	\$ 26,057	\$ 17,129	\$ 25,762	\$ 27,334	\$ 26,469	\$ 29,774	\$ 44,810	\$ 27,259	\$ 30,041	\$ 28,702	\$ 21,137	\$ 341,139
6	Total salaries originally projected for the Test Year Ended 09/30/00						\$ 251,335							
7	Added costs - new plant labor analysis per engineering analysis (2 plant operators, 1 clerical)						89,804							
							\$ 341,139							
8	Note: Upon review, the \$89,804 adjustment was incorrect. Filing has been revised to reflect salaries at the same revised level as shown for the intermediate test year. See revised projection for 9/30/00.													
9	Revised Calculation													
10	Test Year Ended 9/30/00													
11	(as revised)	\$ 27,326	\$ 19,421	\$ 12,767	\$ 19,201	\$ 20,373	\$ 19,728	\$ 22,191	\$ 33,397	\$ 20,317	\$ 22,390	\$ 21,392	\$ 15,754	\$ 254,257
12	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total	\$ 27,326	\$ 19,421	\$ 12,767	\$ 19,201	\$ 20,373	\$ 19,728	\$ 22,191	\$ 33,397	\$ 20,317	\$ 22,390	\$ 21,392	\$ 15,754	\$ 254,257
14	Note: No changes made for test year ended 9/30/01 from the revised calculations made for the intermediate test year ended 9/30/00													
15	703 - Salaries and Wages - Officers													
16	Test Year Ended 9/30/00	\$ 6,778	\$ 4,951	\$ 7,699	\$ 5,175	\$ 5,161	\$ 5,175	\$ 5,175	\$ 7,369	\$ 4,950	\$ 5,175	\$ 5,175	\$ 4,894	\$ 67,677
17	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total	\$ 6,778	\$ 4,951	\$ 7,699	\$ 5,175	\$ 5,161	\$ 5,175	\$ 5,175	\$ 7,369	\$ 4,950	\$ 5,175	\$ 5,175	\$ 4,894	\$ 67,677
19	Note: No change to officers' compensation for the Test Year Ended 09/30/01 from those projected for 9/30/00													
20	704 - Employee Benefits													
21	Original Calculation													
22	Test Year Ended 9/30/00	\$ 12,738	\$ 10,371	\$ 7,698	\$ 7,600	\$ 7,892	\$ 8,764	\$ 7,789	\$ 9,059	\$ 8,916	\$ 7,735	\$ 7,514	\$ 13,348	\$ 109,422
23	Projected increase	3,587	2,920	2,167	2,140	2,222	2,468	2,193	2,551	2,511	2,178	2,116	3,759	30,812
24	Total	\$ 16,325	\$ 13,291	\$ 9,863	\$ 9,741	\$ 10,114	\$ 11,232	\$ 9,982	\$ 11,610	\$ 11,427	\$ 9,913	\$ 9,630	\$ 17,107	\$ 140,234
25	Test Year Ended 9/30/99 - Salaries	(A) Employee			\$ 341,139		(B) 09/30/01 Salaries and Wages (Calculation (A))		\$ 408,818					
26	Officer				67,677		Benefits based on 9/30/00 calculation		34.30%					
27	Total				\$ 408,816		Projected benefits 9/30/01		\$ 140,224					
28	Note: The original calculation is revised for the correction to projected salaries shown above. As a result, employee benefits are projected at the same level projected for the intermediate test year. See the projection for the year ended 9/30/00.													
29														
30	Revised Calculation													
31	Test Year Ended 9/30/00													
32	(as revised)	\$ 12,855	\$ 10,466	\$ 7,766	\$ 7,670	\$ 7,963	\$ 8,844	\$ 7,860	\$ 9,142	\$ 8,998	\$ 7,806	\$ 7,583	\$ 13,470	\$ 110,423
33	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total	\$ 12,855	\$ 10,466	\$ 7,766	\$ 7,670	\$ 7,963	\$ 8,844	\$ 7,860	\$ 9,142	\$ 8,998	\$ 7,806	\$ 7,583	\$ 13,470	\$ 110,423
35	Note: No changes made for test year ended 9/30/01 from the revised calculations made for the intermediate test year ended 9/30/00													

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(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 11 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
1	711 - Sludge Removal													
2	Original Calculation													
3	Test Year Ended 9/30/00	\$ 41,999	\$ 37,296	\$ 47,327	\$ 49,328	\$ 46,632	\$ 55,076	\$ 61,102	\$ 62,812	\$ 59,127	\$ 54,293	\$ 57,972	\$ 59,907	\$ 832,871
4	Projected Increase	953	846	1,074	1,119	1,058	1,250	1,386	1,425	1,341	1,232	1,315	1,359	14,358
5	Total	\$ 42,952	\$ 38,142	\$ 48,400	\$ 50,448	\$ 47,690	\$ 56,325	\$ 62,489	\$ 64,237	\$ 60,468	\$ 55,525	\$ 59,287	\$ 61,266	\$ 847,229
6	Test Year Ended 09/30/00 - Sludge Removal				\$ 610,131									
7	Projected Growth Factor (Schedule F-10)				1.04812									
8	Inflation Factor (Schedule B-8)				1.01210									
9					<u>\$ 647,228</u>									
10	Note: Upon review, an error was discovered in the amount to which the growth and inflation factor were applied. The amount should have been \$632,871, the total projected balance for the intermediate year ended 9/30/00 (See computation above). The revised calculation is shown below:													
11														
12	Revised Calculation													
13	Test Year Ended 9/30/00	\$ 41,999	\$ 37,296	\$ 47,327	\$ 49,328	\$ 46,632	\$ 55,076	\$ 61,102	\$ 62,812	\$ 59,127	\$ 54,293	\$ 57,972	\$ 59,907	\$ 632,871
14	Projected Increase	2,554	2,268	2,878	2,999	2,835	3,349	3,715	3,819	3,595	3,301	3,525	3,642	38,480
15	Total	\$ 44,553	\$ 39,564	\$ 50,205	\$ 52,327	\$ 49,467	\$ 58,425	\$ 64,817	\$ 66,631	\$ 62,722	\$ 57,594	\$ 61,497	\$ 63,549	\$ 671,351
16	Test Year Ended 09/30/00 - Sludge Removal				\$ 632,871									
17	Projected Growth Factor (Schedule F-10)				1.04812									
18	Inflation Factor (Schedule B-8)				1.01210									
19					<u>\$ 671,351</u>									
20	Note: The corrected increase in sludge removal was assigned to each month as previously disclosed, using the monthly expenses projected for the year ended 9/30/00.													
21	715 - Purchased Power													
22	Original Calculation													
23	Test Year Ended 9/30/00	\$ 9,965	\$ 9,555	\$ 9,738	\$ 8,878	\$ 8,931	\$ 12,743	\$ 11,148	\$ 10,070	\$ 12,853	\$ 10,730	\$ 10,141	\$ 10,547	\$ 125,299
24	Projected Increase	6,823	8,460	8,622	7,860	7,907	11,282	9,870	8,916	11,380	9,500	8,979	9,338	110,937
25	Total	\$ 18,788	\$ 18,015	\$ 18,360	\$ 16,738	\$ 16,838	\$ 24,025	\$ 21,018	\$ 18,986	\$ 24,233	\$ 20,230	\$ 19,120	\$ 19,885	\$ 236,236
26	(A): Test Year Ended 09/30/00 - Purchased Power			\$ 125,299	(B) Continued from calculation (A)				\$ 131,328	(C) Projected			\$ 246,488	
27	Projected Growth Factor (Schedule F-10)			1.04812	Add: Engineer's Projection on new plant costs				115,160	Per MFR's			236,236	
28				<u>\$ 131,328</u>	Total projected				<u>\$ 246,488</u>	Understatement - Transcription error			<u>\$ 10,252</u>	
29	Note The transcription error is corrected in the calculation of revised purchased power expense below. See Page 17 of 18 of this Schedule for engineers estimate of increased purchased power cost.													
30	Revised Calculation													
31	Test Year Ended 9/30/00	\$ 9,965	\$ 9,555	\$ 9,738	\$ 8,878	\$ 8,931	\$ 12,743	\$ 11,148	\$ 10,070	\$ 12,853	\$ 10,730	\$ 10,141	\$ 10,547	\$ 125,299
32	Projected Increase	9,838	9,242	9,419	8,587	8,638	12,325	10,781	9,741	12,432	10,376	9,808	10,202	121,189
33	Total	\$ 19,602	\$ 18,796	\$ 19,157	\$ 17,464	\$ 17,569	\$ 25,068	\$ 21,930	\$ 19,811	\$ 25,285	\$ 21,108	\$ 19,949	\$ 20,749	\$ 246,488
34	Note: The corrected increase in purchased power is shown above and was assigned to each month on the same basis previously disclosed, using the monthly expense projected for the intermediate year ended 9/30/00													
35														

(New Schedule)
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Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 12 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
1	716 - Fuel for Power Purchased													
2	Test Year Ended 9/30/00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Projected Increase	542	542	542	542	542	542	542	542	541	541	541	541	6,500
4	Total	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 541	\$ 541	\$ 541	\$ 541	\$ 6,500

5 Note: Fuel for the generator was based on the Engineer's estimate of this cost, as shown on Page 17 of 18 of this Schedule. The estimated annual cost of \$6,500 was allocated equally to each month.

6	718 - Chemicals													
7	Test Year Ended 9/30/00	\$ 1,788	\$ 2,756	\$ 557	\$ 2,459	\$ 1,114	\$ 1,219	\$ 1,114	\$ 557	\$ 4,945	\$ 3,605	\$ 2,485	\$ 2,639	\$ 25,218
8	Projected Increase	1,244	1,939	392	1,730	784	858	784	392	3,479	2,537	1,749	1,857	17,745
9	Total	\$ 3,012	\$ 4,695	\$ 949	\$ 4,189	\$ 1,898	\$ 2,077	\$ 1,898	\$ 949	\$ 8,424	\$ 6,142	\$ 4,234	\$ 4,496	\$ 42,963

10	(A) Test Year Ended 09/30/00 - Chemicals			\$ 25,218					\$ 26,751					(C) Projected from calculation (B)
11	Projected Growth Factor (Schedule F-10)			1.04812					16,259					Per MFR's
12	Inflation Factor (Schedule B-8)			1.01210					\$ 43,010					Transcription error
13				\$ 28,751										\$ 47

14 Note: The transcription error (understatement) is immaterial and will not be corrected. The chemical expense increase was assigned to each month on the same basis as previously disclosed, using the
 15 monthly expense projected for the intermediate year ended 9/30/00. See Page 17 of 18 of this Schedule for the Engineers estimate of additional chemicals expense associated with this upgrade.

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16	720 - Materials and Supplies													
17	Original Calculation													
18	Test Year Ended 9/30/00	\$ 3,873	\$ 5,075	\$ 4,233	\$ 3,365	\$ 9,935	\$ 3,402	\$ 8,797	\$ 3,300	\$ 18,039	\$ 11,525	\$ 8,169	\$ 3,647	\$ 83,360
19	Projected Increase	235	309	257	205	604	207	535	201	1,097	701	497	222	5,070
20	Total	\$ 4,108	\$ 5,384	\$ 4,490	\$ 3,570	\$ 10,539	\$ 3,609	\$ 9,332	\$ 3,501	\$ 19,136	\$ 12,226	\$ 8,666	\$ 3,869	\$ 88,430

21	Test Year Ended 09/30/00 - Materials and Supplies				\$ 83,360									
22	Projected Growth Factor (Schedule F-10)				1.04812									
23	Inflation Factor (Schedule B-8)				1.01210									
24					\$ 88,428									

25 Note: The materials and supplies (M&S) expense increase was assigned to each month as previously disclosed, using the monthly expense projected in the intermediate test year ended 9/30/00. The
 26 projection is revised to include increased billing costs approved in Order No. PSC-99-1967-WS and originally included in Account 736, Contract Services - Other. The \$2 rounding error is corrected below
 27 (\$88,428 - \$88,430).

28	Revised Calculation													
29	Test Year Ended 9/30/00	\$ 3,873	\$ 5,075	\$ 4,233	\$ 3,365	\$ 9,935	\$ 3,402	\$ 8,797	\$ 3,300	\$ 18,039	\$ 11,525	\$ 8,169	\$ 3,647	\$ 83,360
30	Projected Increase	1,350	1,423	1,371	1,319	1,718	1,321	1,649	1,318	2,212	1,816	1,611	1,335	18,441
31	Total	\$ 5,223	\$ 6,498	\$ 5,604	\$ 4,684	\$ 11,653	\$ 4,723	\$ 10,446	\$ 4,618	\$ 20,251	\$ 13,341	\$ 9,780	\$ 4,982	\$ 101,801

32	(A) Total increase for customer growth and inflation per above (\$88,428 - \$83,36	\$ 5,068									\$ 0.12			
33	Add: Increased billing costs per calculation (B)					13,373					111,442			
34	Total revised increase					\$ 18,441					\$ 13,373			

35 Note: The monthly increase for customer growth and inflation was assigned to each month as previously disclosed and as shown above in the original calculation of projected expense. The monthly
 36 increase was then increased equally each month for the approved increase in billing costs.

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 13 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
1	731 - Contract Services - Engineering													
2	Test Year Ended 9/30/00	\$ 4,289	\$ 2,210	\$ 9,649	\$ 4,828	\$ 2,227	\$ 2,128	\$ 3,424	\$ 1,141	\$ 1,744	\$ -	\$ 2,360	\$ 932	\$ 34,7
3	Projected Increase	8,397	4,327	18,891	9,061	4,360	4,166	6,704	2,234	3,414	-	4,620	1,825	67,9
4	Total	\$ 12,686	\$ 6,537	\$ 28,540	\$ 13,689	\$ 6,587	\$ 6,294	\$ 10,128	\$ 3,375	\$ 5,158	\$ -	\$ 6,980	\$ 2,757	\$ 102,7
5	(A) Test Year Ended 09/30/00 - Engineering Costs				\$ 34,732									(B) Continued from calculation (A)
6	Analysis: Capacity analysis - annual				20,000									Prepare operating manual/operating protocol - \$80,000;
7	FDEP reports - annual				20,000									Annual amortization (\$60,000/5 years)
8	O&M protocol update \$20,000 every 2 years; 10,000 annual				10,000									Plant start-up amortization (\$30,000/5 years)
9					<u>84,732</u>									<u>\$ 102,731</u>
10	Note: See Page 17 of 18 of this Schedule for the Engineer's estimate of increased engineering costs. The increase in engineering was assigned to each month on the same basis previously disclosed, using the monthly expense projected for the interim year ended 9/30/00.													
11														
12	732 - Contract Services - Accounting													
13	Test Year Ended 9/30/00	\$ -	\$ 279	\$ 22,246	\$ 753	\$ 116	\$ 7,156	\$ 4,779	\$ 4,087	\$ 2,916	\$ 2,414	\$ 4,115	\$ 1,576	\$ 50,4
14	Projected Increase	-	0	9	0	0	3	2	2	1	1	2	1	
15	Total	\$ -	\$ 279	\$ 22,255	\$ 753	\$ 116	\$ 7,159	\$ 4,781	\$ 4,089	\$ 2,917	\$ 2,415	\$ 4,117	\$ 1,577	\$ 50,4
16	Notes: (1) Projected accounting fees include the annual audit estimate of \$24,000 discussed in the projection for the intermediate year ended 9/30/00. Rounding error of \$21 is corrected this year. Corrections assigned to each month on the same basis previously disclosed, based on monthly amounts projected for the intermediate year ended 9/30/00.													
17														
18	733 - Contract Services - Legal													
19	Test Year Ended 9/30/00	\$ 7,158	\$ 8,162	\$ 798	\$ 332	\$ 6,983	\$ 3,613	\$ 4,965	\$ 4,812	\$ 1,725	\$ 16,180	\$ 6,553	\$ 5,054	\$ 66,3
20	Projected Increase	0	(0)	0	(0)	0	0	0	(0)	0	(0)	(0)	(2)	
21	Total	\$ 7,158	\$ 8,162	\$ 798	\$ 332	\$ 6,983	\$ 3,613	\$ 4,965	\$ 4,812	\$ 1,725	\$ 16,180	\$ 6,553	\$ 5,052	\$ 66,3
22	Note: No increased legal expenses projected for the test year ended 09/30/01. Expense assigned to each month on the same basis as previously disclosed, based on the projected monthly amounts for the intermediate year ended 9/30/00.													
23														
24	735 - Contract Services - Testing													
25	Original Calculation													
26	Test Year Ended 9/30/00	\$ -	\$ -	\$ -	\$ 1,315	\$ 3,951	\$ 4,371	\$ 1,956	\$ 2,144	\$ 1,800	\$ 3,160	\$ 3,026	\$ 1,438	\$ 23,16
27	Projected Increase	-	-	-	458	1,376	1,523	681	747	827	1,101	1,054	501	8,06
28	Total	\$ -	\$ -	\$ -	\$ 1,773	\$ 5,327	\$ 5,893	\$ 2,637	\$ 2,890	\$ 2,427	\$ 4,261	\$ 4,080	\$ 1,939	\$ 31,22
29	Test Year Ended 09/30/00 - Contract Services - Testing				\$ 23,161									
30	Projected Growth Factor (Schedule F-10)				1.04812									
31	Inflation Factor (Schedule B-8)				1.01210									
32	Engineering projection for added costs of new plant				6,708									
33					<u>\$ 31,277</u>									

33 Note: See Page 17 of 18 of this schedule for the Engineer's estimate of additional testing expense. The increase was assigned to each month on the same basis previously disclosed, using the monthly expenses projected for the intermediate year ended 9/30/00. The minor transcription error (\$31,277 - \$31,229 = \$48) is corrected in the revision shown below, which also includes elimination of the growth factor increase discussed above for the intermediate year ended 9/30/00.

175
(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991843-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 14 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
1	735 - Contract Services - Testing													
2	Revised Calculation													
3	Test Year Ended 9/30/00													
4	(as revised)	\$ -	\$ -	\$ -	\$ 1,255	\$ 3,769	\$ 4,170	\$ 1,868	\$ 2,045	\$ 1,717	\$ 3,015	\$ 2,887	\$ 1,373	\$ 22,097
5	Projected increase	-	-	-	396	1,189	1,316	589	646	542	952	911	434	6,975
6	Total	\$ -	\$ -	\$ -	\$ 1,651	\$ 4,958	\$ 5,486	\$ 2,455	\$ 2,691	\$ 2,259	\$ 3,967	\$ 3,798	\$ 1,807	\$ 29,072
7	Test Year Ended 09/30/00 - Contract Services - Testing				\$ 22,097									
8	Inflation Factor (Schedule B-8)				1.01210									
9	Engineering projection for added costs of new plant				6,708									
10	Total				\$ 29,072									

11 Note: The increase was assigned to each month on the same basis as previously disclosed, based on the revised projected amounts for the intermediate year ended 9/30/00

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual	
12	736 - Contract Services - Other														
13	Original Calculation														
14	Test Year Ended 9/30/00	\$ 15,845	\$ 10,384	\$ 10,768	\$ 3,741	\$ 8,333	\$ 20,703	\$ 14,392	\$ 7,978	\$ 9,582	\$ 12,890	\$ 8,279	\$ 11,883	\$ 134,358	
15	Projected increase	24,856	16,466	17,108	5,944	13,239	32,892	22,865	12,675	15,223	20,479	13,153	18,561	213,462	
16	Total	\$ 40,501	\$ 26,830	\$ 27,876	\$ 9,685	\$ 21,572	\$ 53,595	\$ 37,257	\$ 20,653	\$ 24,805	\$ 33,369	\$ 21,432	\$ 30,244	\$ 347,820	
17	(A) Test Year Ended 09/30/00 - Contract Services - Other				\$ 135,390					\$ 167,539					
18	Projected Growth Factor (Schedule F-10)				1.04812					15,000				\$ 357,539	
19	Inflation Factor (Schedule B-8)				1.01210					175,000				347,820	
20	Annualizing adjustment - new billing system				23,917										
21	Total				\$ 167,539					\$ 357,539				\$ 9,719	
22	Note: The projection for Contract Services - Other has been revised as shown below to correct computational errors and reclassify the increase for approved billing costs to Account 720, Materials and Supplies.														

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
23	Revised Calculation													
24	Test Year Ended 9/30/00	\$ 17,011	\$ 11,289	\$ 11,708	\$ 4,068	\$ 4,750	\$ 18,199	\$ 11,337	\$ 4,363	\$ 6,107	\$ 9,704	\$ 4,691	\$ 8,393	\$ 111,600
25	Projected increase	29,998	19,871	20,645	7,173	8,376	32,091	19,991	7,692	10,769	17,111	8,271	14,800	196,786
26	Total	\$ 47,007	\$ 31,140	\$ 32,353	\$ 11,241	\$ 13,126	\$ 50,290	\$ 31,328	\$ 12,055	\$ 16,676	\$ 26,815	\$ 12,962	\$ 23,193	\$ 308,386
27	(A) Test Year Ended 09/30/00 - Contract Services - Other				\$ 111,600					\$ 118,388				
28	Projected Growth Factor (Schedule F-10)				1.04812					15,000				
29	Inflation Factor (Schedule B-8)				1.01210					175,000				
30	Total				\$ 118,388					\$ 308,386				

31 Note: Contract Services - Other was increased for inflation and customer growth. In addition, increases were made for the Engineer's estimate for employee training, licenses and maintenance
 32 associated with the plant upgrade. See Page 17 of 18 of this Schedule for the Engineer's estimate of these cost increases. The increase was assigned to each month on the same basis as previously
 33 disclosed, using the monthly expense projected for the intermediate year ended 9/30/00.

176
(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 16 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual
1	741 - Rental of Building													
2	Test Year Ended 9/30/00	\$ 483	\$ 809	\$ 483	\$ 966	\$ 483	\$ 483	\$ 483	\$ 483	\$ 483	\$ -	\$ 483	\$ 483	\$ 6,122
3	Projected increase	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total	\$ 483	\$ 809	\$ 483	\$ 966	\$ 483	\$ 483	\$ 483	\$ 483	\$ 483	\$ -	\$ 483	\$ 483	\$ 6,122
5	Note: No increased rental costs projected for the test year ended 9/30/01. See computation for the intermediate test year ended 9/30/00.													
6	742 - Rental of Equipment													
7	Test Year Ended 9/30/00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ 47	\$ -	\$ 268	\$ 140	\$ -	\$ 577
8	Projected increase	-	-	-	-	-	13	-	2	-	13	7	-	35
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ -	\$ 49	\$ -	\$ 281	\$ 147	\$ -	\$ 612
10	Test Year Ended 09/30/00 - Materials and Supplies				\$ 577									
11	Projected Growth Factor (Schedule F-10)				1.04812									
12	Inflation Factor (Schedule B-8)				1.01210									
13	Total				\$ 612									
14	Note: The increase for inflation and customer growth was assigned to each month on the same basis previously disclosed, using the monthly expense projected for the intermediate year ended 9/30/00. The minor rounding error will not be corrected because it is immaterial.													
15														
16														
17														
18														
19														
20	750 - Transportation													
21	Test Year Ended 9/30/00	\$ 2,185	\$ 2,547	\$ 1,745	\$ 895	\$ 2,583	\$ 2,400	\$ 1,241	\$ 825	\$ 826	\$ 1,857	\$ 1,150	\$ 1,602	\$ 19,856
22	Projected increase	28	31	21	11	31	29	15	10	10	22	14	19	239
23	Total	\$ 2,211	\$ 2,578	\$ 1,766	\$ 906	\$ 2,614	\$ 2,429	\$ 1,256	\$ 835	\$ 836	\$ 1,879	\$ 1,164	\$ 1,621	\$ 20,095
24	Test Year Ended 09/30/00 - Transportation				\$ 19,856									
25	Inflation Factor (Schedule B-8)				1.01210									
26	Total				\$ 20,096									
27	Note: The increase for inflation (See Note on calculation for the intermediate year ended 9/30/00) was assigned to each month on the same basis previously disclosed, using the monthly expense projected for the intermediate year ended 9/30/00.													
28														
29	756 - Insurance - Vehicle													
30	Test Year Ended 9/30/00	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ 3,588	\$ -	\$ 463	\$ 2,462	\$ 2,392	\$ -	\$ 495	\$ 10,201
31	Projected increase	10	-	-	-	-	43	-	6	30	29	-	6	124
32	Total	\$ 811	\$ -	\$ -	\$ -	\$ -	\$ 3,631	\$ -	\$ 469	\$ 2,492	\$ 2,421	\$ -	\$ 501	\$ 10,325
33	Test Year Ended 09/30/00 - Insurance - Vehicle				\$ 10,201									
34	Inflation Factor (Schedule B-8)				1.01210									
35	Total				\$ 10,325									
36	Note: Vehicle insurance was increased for inflation only, since no additional vehicles are expected to be purchased. The increase was assigned to each month on the same basis as previously disclosed, using the monthly expense projected for the intermediate year ended 9/30/00.													
37														

177
(New Schedule)

Projection Methodology, Operations and Maintenance Expenses

Florida Public Service Commission

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division
 Docket No.: 991543-SU
 Test Year Ended: September 30, 2001

Schedule G-7
 Page 16 of 18
 Preparer: CJN&W

Line No.	Account and Description	10/00	11/00	12/00	01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	Annual	
1	757 - Insurance - General Liability														
2	Test Year Ended 9/30/00	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ 1,484	\$ -	\$ 2,677	\$ 495	\$ 989	\$ -	\$ 1,196	\$ 7,272	
3	Projected Increase	5	-	-	-	-	18	-	32	6	12	-	14	87	
4	Total	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ 1,502	\$ -	\$ 2,709	\$ 501	\$ 1,001	\$ -	\$ 1,210	\$ 7,359	
5	Test Year Ended 09/30/00 - Insurance - General Liability				\$ 7,272										
6	Inflation Factor (Schedule B-8)				1.01210										
7					\$ 7,359										
8	Note: General liability insurance was increased for inflation only, since coverage does not vary with customer growth. The increase was assigned to each month on the same basis as previously disclosed, using the monthly expense projected for the intermediate year ended 9/30/00.														
9															
10	758 - Insurance - Workers Compensation														
11	Test Year Ended 9/30/00	\$ (429)	\$ -	\$ -	\$ 1,604	\$ -	\$ 519	\$ 1,085	\$ 519	\$ 3,680	\$ -	\$ -	\$ -	\$ 6,988	
12	Projected Increase	(5)	-	-	20	-	8	13	6	45	-	-	-	85	
13	Total	\$ (434)	\$ -	\$ -	\$ 1,624	\$ -	\$ 525	\$ 1,098	\$ 525	\$ 3,735	\$ -	\$ -	\$ -	\$ 7,073	
14	Test Year Ended 09/30/00 - Insurance - Workers Compensation				\$ 6,988										
15	Inflation Factor (Schedule B-8)				1.01210										
16					\$ 7,073										
17	Note: Workers compensation insurance was increased for inflation only, since coverage is dependent on payroll and not on customer growth. The increase was assigned to each month on the same basis as previously disclosed, using the monthly expense projected for the intermediate year ended 9/30/00.														
18															
19	767 - Regulatory Commission Expense - Other														
20	Test Year Ended 9/30/00	\$ -	\$ -	\$ 425	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 37	\$ 750	
21	Projected Increase	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Total	\$ -	\$ -	\$ 425	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 37	\$ 750	
23	Note: No change is projected for amortization from the intermediate year ended 9/30/00. See explanation for this account in the intermediate year ended 9/30/00.														
24	775 - Miscellaneous Expense														
25	Test Year Ended 9/30/00	\$ 2,229	\$ 1,330	\$ 3,657	\$ 11,532	\$ 1,503	\$ 21,367	\$ 4,386	\$ 5,279	\$ 3,200	\$ 1,720	\$ 2,707	\$ 2,469	\$ 61,379	
26	Projected Increase	131	78	215	678	88	1,256	258	310	188	101	159	145	3,607	
27	Total	\$ 2,360	\$ 1,408	\$ 3,872	\$ 12,210	\$ 1,591	\$ 22,623	\$ 4,644	\$ 5,589	\$ 3,388	\$ 1,821	\$ 2,866	\$ 2,614	\$ 64,986	
28	Test Year Ended 09/30/00 - Miscellaneous Expense				\$ 61,262										
29	Projected Growth Factor (Schedule F-10)				1.04812										
30	Inflation Factor (Schedule B-8)				1.01210										
31					\$ 64,986										
32	Note: The amount shown for the balance at 9/30/00 is understated in the calculation by \$117, which is immaterial and has an impact of \$125 (under) on the total projected amount. No change will be made. The increase was assigned to each month using the basis previously disclosed, using the monthly expenses projected for the intermediate year ended 9/30/00.														
33															

178
(New Schedule)

Line No.	Category	Units	Unit Cost	Extended Cost
1	<u>Estimate of Incremental Yearly O&M Costs Associated With Interim Upgrades</u>			
2	<u>Labor</u>			
3	Office/Management	1,000 hrs.	\$ 19.50	\$ 19,500
4	Lead Operator (B Class)	2,080 hrs.	19.50	40,560
5	Operator (C Class)	2,080 hrs.	14.30	29,744
6				<u>89,804</u>
7	<u>Purchased Power</u>			
8	Influent PS	140,000 KWH	0.08	11,200
9	Screens/Grit Unit	3,500 KWH	0.08	280
10	Equalization Blower	876,000 KWH	0.08	70,080
11	Recycle Reuse PS	350,000 KWH	0.08	28,000
12	Misc. Pumps, Etc.	70,000 KWH	0.08	5,600
13				<u>115,160</u>
14	<u>Chemicals</u>			
15	Chlorine	9,700 lbs.	0.47	4,559
16	Polymer	9,750 lbs.	1.20	11,700
17				<u>16,259</u>
18	<u>Fuel</u>			
19	Diesel (Generator)	5,000 gal.	1.30	6,500
20				<u>6,500</u>
21	<u>Maintenance</u>			
22	Equipment			
23	5% of Value of New Equipment			<u>175,000</u>
24				<u>175,000</u>
25	<u>Laboratory Testing</u>			
26	Plant/Process	52 Tests	25.00	1,300
27	Pond Overflow	208 Tests	26.00	5,408
28				<u>6,708</u>
29	<u>Training/Licenses</u>			
30	Operations Staff			5,000
31	Maintenance Staff			5,000
32	Management Staff			5,000
33				<u>15,000</u>
34	<u>Engineering (O&M Related) (1)</u>			
35	Capacity Analysis (2)			20,000
36	O&M Manual/Operating Protocol (3)			60,000
37	O&M Manual/operating Protocol update (4)			20,000
38	Start-Up (5)			30,000
39	FDEP-Special Reporting (6)			20,000
40				<u>150,000</u>
41			Total	<u>\$ 574,431</u>

42 See Notes on following Page

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division Schedule G-7

Docket No.: 991643-SU

Page 18 of 18

Test Year Ended: September 30, 2001

Preparer: David W. Porter, PE, CO

- 1 Notes: (1) After year 2000 O&M related engineering costs will vary.
- 2 (2) Capacity Analysis, FDEP Reporting completed yearly.
- 3 (3) O&M Manual cost for this year is for "first time" preparation of manual and protocol
- 4 (4) O&M Manual/Operating Protocol will be updated every 2 years at \$20,000.
- 5 (5) Start-Up will occur only as new facilities come on-line in year 2000.
- 6 (6) FDEP special reporting as required by FDEP Consent Final Judgement and amendments thereto
- 7 (7) Completed by: David W. Porter, P.E., C.O.
- 8 3197 Ryans Court
- 9 Green Cove Springs, FL 32043
- 10 Phone: (904) 291-2744 Fax: (904) 291-7769

Company: Aloha Utilities, Inc.; Seven Springs Wastewater Division

Schedule G-8

Docket No.: 991643-SU

Page 1 of 1

Test Year Ended: September 30, 2001

Preparer: CJN&W

Line No.		
1	Statement regarding adjustments made pursuant to Order No. PSC-99-1967-WS, issued September 28, 1999	
2	The following adjustments were made:	
3	1.) Net reduction to land accounts	<u>\$ 39,086</u>
4	2.) Write off of disallowed deferred debits and accumulated amortization to	
5	below the line expense (net) as follows:	
6	a.) Deferred PSC Audit Fees	\$ (30,300)
7	b.) Deferred Little Road Limited Proceeding expense	(13,255)
8	c.) Accumulated amortization of Deferred Water Quality Rate	
9	Investigation expenses	25,393
10	d.) Deferred PSC Audit Adjustment	(63,260)
11	e.) Deferred State Road 54 Limited Proceeding expense	<u>(2,481)</u>
12	Total	<u>\$ (83,903)</u>
13	3.) Amortization of Deferred Rule Challenge expense was classified below the line.	
14	4.) Rule Challenge and test year amortization of disallowed deferred debits	
15	(above) were classified as below the line.	<u>\$ (141,192)</u>
16	The following adjustments were not made:	
17	1.) Reductions to officers salaries (1)	<u>\$ 22,581</u>
18	2.) Reductions to employee benefits associated with officer salary reductions (1)	<u>\$ 4,928</u>
19	3.) Plant previously expensed which was capitalized	\$ 127,231
20	Accumulated depreciation	<u>(59,861)</u>
21	Net	<u>\$ 67,370</u>
22	Note (1): Due to the retirement of Ms. Haller (Secretary/Treasurer), salaries for officers	
23	decreased by \$16,704 in year 2000 and 2001, with a corresponding decrease in pensions and	
24	benefits of \$5,729 in both projected years. These decreases are very close to the adjustments	
25	made in Order No. PSC-99-1967-WS (\$16,404 and \$4,928 for officers salaries and pensions	
26	and benefits, respectively).	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

Aloha Utilities, Inc. - Seven Springs Wastewater Division

Exact Legal Name of Utility

VOLUME II



FOR THE

Test Year Ended: September 30, 1999

(REVISED)

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: Residential
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 1 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	6,786	6,786	0	0	94,309	0	0.00%
1	5,996	12,782	5,996	5,996	88,313	94,309	10.87%
2	9,342	22,124	18,684	24,680	78,971	182,622	21.06%
3	10,141	32,265	30,423	55,103	68,830	261,593	30.16%
4	9,528	41,793	38,112	93,215	59,302	330,423	38.10%
5	7,885	49,678	39,425	132,640	51,417	389,725	44.94%
6	6,568	56,246	39,408	172,048	44,849	441,142	50.87%
7	5,454	61,700	38,178	210,226	39,395	485,991	56.04%
8	4,564	66,264	36,512	246,738	34,831	525,386	60.58%
9	3,899	70,163	35,091	281,829	30,932	560,217	64.60%
10	3,296	73,459	32,960	314,789	27,636	591,149	68.17%
11	3,065	76,524	33,715	348,504	24,571	618,785	71.35%
12	2,501	79,025	30,012	378,516	22,070	643,356	74.19%
13	2,295	81,320	29,835	408,351	19,775	665,426	76.73%
14	2,067	83,387	28,938	437,289	17,708	685,201	79.01%
15	1,843	85,230	27,645	464,934	15,865	702,909	81.05%
16	1,664	86,894	26,624	491,558	14,201	718,774	82.88%
17	1,506	88,400	25,602	517,160	12,695	732,975	84.52%
18	1,382	89,782	24,876	542,036	11,313	745,670	85.98%
19	1,191	90,973	22,629	564,665	10,122	756,983	87.29%
20	1,052	92,025	21,040	585,705	9,070	767,105	88.46%
21	919	92,944	19,299	605,004	8,151	776,175	89.50%
22	801	93,745	17,622	622,626	7,350	784,326	90.44%
23	743	94,488	17,089	639,715	6,607	791,676	91.29%
24	641	95,129	15,384	655,099	5,966	798,283	92.05%
25	605	95,734	15,125	670,224	5,361	804,249	92.74%
26	566	96,300	14,716	684,940	4,795	809,610	93.36%
27	532	96,832	14,364	699,304	4,263	814,405	93.91%
28	408	97,240	11,424	710,728	3,855	818,668	94.40%
29	388	97,628	11,252	721,980	3,467	822,523	94.85%
30	301	97,929	9,030	731,010	3,166	825,990	95.25%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: Residential
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 2 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
31	307	98,236	9,517	740,527	2,859	829,156	95.61%
32	285	98,521	9,120	749,647	2,574	832,015	95.94%
33	253	98,774	8,349	757,996	2,321	834,589	96.24%
34	212	98,986	7,208	765,204	2,109	836,910	96.51%
35	201	99,187	7,035	772,239	1,908	839,019	96.75%
36	151	99,338	5,436	777,675	1,757	840,927	96.97%
37	149	99,487	5,513	783,188	1,608	842,684	97.17%
38	158	99,645	6,004	789,192	1,450	844,292	97.36%
39	132	99,777	5,148	794,340	1,318	845,742	97.52%
40	114	99,891	4,560	798,900	1,204	847,060	97.68%
41	109	100,000	4,469	803,369	1,095	848,264	97.81%
42	86	100,086	3,612	806,981	1,009	849,359	97.94%
43	91	100,177	3,913	810,894	918	850,368	98.06%
44	63	100,240	2,772	813,666	855	851,286	98.16%
45	64	100,304	2,880	816,546	791	852,141	98.26%
46	62	100,366	2,852	819,398	729	852,932	98.35%
47	58	100,424	2,726	822,124	671	853,661	98.44%
48	64	100,488	3,072	825,196	607	854,332	98.51%
49	39	100,527	1,911	827,107	568	854,939	98.58%
50	34	100,561	1,700	828,807	534	855,507	98.65%
51	43	100,604	2,193	831,000	491	856,041	98.71%
52	32	100,636	1,664	832,664	459	856,532	98.77%
53	34	100,670	1,802	834,466	425	856,991	98.82%
54	25	100,695	1,350	835,816	400	857,416	98.87%
55	33	100,728	1,815	837,631	367	857,816	98.92%
56	26	100,754	1,456	839,087	341	858,183	98.96%
57	21	100,775	1,197	840,284	320	858,524	99.00%
58	17	100,792	986	841,270	303	858,844	99.03%
59	10	100,802	590	841,860	293	859,147	99.07%
60	17	100,819	1,020	842,880	276	859,440	99.10%
61	12	100,831	732	843,612	264	859,716	99.14%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: Residential
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 3 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
62	19	100,850	1,178	844,790	245	859,980	99.17%
63	16	100,866	1,008	845,798	229	860,225	99.19%
64	9	100,875	576	846,374	220	860,454	99.22%
65	5	100,880	325	846,699	215	860,674	99.25%
66	12	100,892	792	847,491	203	860,889	99.27%
67	13	100,905	871	848,362	190	861,092	99.29%
68	8	100,913	544	848,906	182	861,282	99.32%
69	9	100,922	621	849,527	173	861,464	99.34%
70	11	100,933	770	850,297	162	861,637	99.36%
71	5	100,938	355	850,652	157	861,799	99.38%
72	4	100,942	288	850,940	153	861,956	99.39%
73	8	100,950	584	851,524	145	862,109	99.41%
74	11	100,961	814	852,338	134	862,254	99.43%
75	7	100,968	525	852,863	127	862,388	99.44%
76	7	100,975	532	853,395	120	862,515	99.46%
77	4	100,979	308	853,703	116	862,635	99.47%
78	3	100,982	234	853,937	113	862,751	99.49%
79	5	100,987	395	854,332	108	862,864	99.50%
80	7	100,994	560	854,892	101	862,972	99.51%
81	4	100,998	324	855,216	97	863,073	99.52%
82	2	101,000	164	855,380	95	863,170	99.53%
83	7	101,007	581	855,961	88	863,265	99.54%
84	4	101,011	336	856,297	84	863,353	99.55%
85	1	101,012	85	856,382	83	863,437	99.56%
86	3	101,015	258	856,640	80	863,520	99.57%
87	5	101,020	435	857,075	75	863,600	99.58%
88	4	101,024	352	857,427	71	863,675	99.59%
89	3	101,027	267	857,694	68	863,746	99.60%
90	1	101,028	90	857,784	67	863,814	99.61%
91	2	101,030	182	857,966	65	863,881	99.62%
93	2	101,032	186	858,152	63	864,011	99.63%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: Residential
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 4 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
94	1	101,033	94	858,246	62	864,074	99.64%
95	3	101,036	285	858,531	59	864,136	99.64%
98	1	101,037	98	858,629	58	864,313	99.67%
99	2	101,039	198	858,827	56	864,371	99.67%
100	1	101,040	100	858,927	55	864,427	99.68%
101	1	101,041	101	859,028	54	864,482	99.68%
102	1	101,042	102	859,130	53	864,536	99.69%
103	1	101,043	103	859,233	52	864,589	99.70%
104	2	101,045	208	859,441	50	864,641	99.70%
105	1	101,046	105	859,546	49	864,691	99.71%
106	2	101,048	212	859,758	47	864,740	99.71%
107	3	101,051	321	860,079	44	864,787	99.72%
109	1	101,052	109	860,188	43	864,875	99.73%
113	1	101,053	113	860,301	42	865,047	99.75%
114	2	101,055	228	860,529	40	865,089	99.75%
115	2	101,057	230	860,759	38	865,129	99.76%
116	1	101,058	116	860,875	37	865,167	99.76%
119	1	101,059	119	860,994	36	865,278	99.78%
120	1	101,060	120	861,114	35	865,314	99.78%
121	1	101,061	121	861,235	34	865,349	99.78%
123	2	101,063	246	861,481	32	865,417	99.79%
125	2	101,065	250	861,731	30	865,481	99.80%
127	1	101,066	127	861,858	29	865,541	99.81%
133	1	101,067	133	861,991	28	865,715	99.83%
137	1	101,068	137	862,128	27	865,827	99.84%
138	2	101,070	276	862,404	25	865,854	99.84%
140	1	101,071	140	862,544	24	865,904	99.85%
143	2	101,073	286	862,830	22	865,976	99.86%
144	1	101,074	144	862,974	21	865,998	99.86%
151	2	101,076	302	863,276	19	866,145	99.88%
152	1	101,077	152	863,428	18	866,164	99.88%

Company: Aloha Utilities, Inc. - Seven Springs Division

Schedule: E-14

Docket No.: 991643-SU

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Test Year Ended: September 30, 1999

Preparer: CJNW

Water [] of Sewer [X]

Customer Class: Residential

Meter Size: 5/8" X 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
153	1	101,078	153	863,581	17	866,182	99.88%
155	1	101,079	155	863,736	16	866,216	99.88%
161	1	101,080	161	863,897	15	866,312	99.90%
166	1	101,081	166	864,063	14	866,387	99.90%
169	1	101,082	169	864,232	13	866,429	99.91%
170	1	101,083	170	864,402	12	866,442	99.91%
171	1	101,084	171	864,573	11	866,454	99.91%
177	1	101,085	177	864,750	10	866,520	99.92%
180	1	101,086	180	864,930	9	866,550	99.92%
201	2	101,088	402	865,332	7	866,739	99.95%
208	1	101,089	208	865,540	6	866,788	99.95%
211	1	101,090	211	865,751	5	866,806	99.95%
213	1	101,091	213	865,964	4	866,816	99.95%
246	1	101,092	246	866,210	3	866,948	99.97%
295	1	101,093	295	866,505	2	867,095	99.99%
301	1	101,094	301	866,806	1	867,107	99.99%
409	1	101,095	409	867,215	0	867,215	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 6 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	145	145	0	0	830	0	0.00%
1	153	298	153	153	677	830	8.69%
2	82	380	164	317	595	1,507	15.77%
3	52	432	156	473	543	2,102	22.00%
4	58	490	232	705	485	2,645	27.68%
5	54	544	270	975	431	3,130	32.76%
6	44	588	264	1,239	387	3,561	37.27%
7	31	619	217	1,456	356	3,948	41.32%
8	37	656	296	1,752	319	4,304	45.05%
9	28	684	252	2,004	291	4,623	48.39%
10	17	701	170	2,174	274	4,914	51.43%
11	11	712	121	2,295	263	5,188	54.30%
12	22	734	264	2,559	241	5,451	57.05%
13	15	749	195	2,754	226	5,692	59.58%
14	16	765	224	2,978	210	5,918	61.94%
15	20	785	300	3,278	190	6,128	64.14%
16	18	803	288	3,566	172	6,318	66.13%
17	18	821	306	3,872	154	6,490	67.93%
18	18	839	324	4,196	136	6,644	69.54%
19	12	851	228	4,424	124	6,780	70.97%
20	9	860	180	4,604	115	6,904	72.26%
21	7	867	147	4,751	108	7,019	73.47%
22	2	869	44	4,795	106	7,127	74.60%
23	9	878	207	5,002	97	7,233	75.71%
24	5	883	120	5,122	92	7,330	76.72%
25	10	893	250	5,372	82	7,422	77.68%
26	2	895	52	5,424	80	7,504	78.54%
27	2	897	54	5,478	78	7,584	79.38%
28	5	902	140	5,618	73	7,662	80.20%
29	3	905	87	5,705	70	7,735	80.96%
30	6	911	180	5,885	64	7,805	81.69%
31	1	912	31	5,916	63	7,869	82.36%
32	3	915	96	6,012	60	7,932	83.02%
33	2	917	66	6,078	58	7,992	83.65%

Company: Aloha Utilities, Inc. - Seven Springs Division

Schedule: E-14

Docket No.: 991643-SU

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Test Year Ended: September 30, 1999

Preparer: CJNW

Water [] of Sewer [X]

Customer Class: General Service

Meter Size: 5/8" X 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
34	3	920	102	6,180	55	8,050	84.26%
36	3	923	108	6,288	52	8,160	85.41%
37	3	926	111	6,399	49	8,212	85.95%
38	3	929	114	6,513	46	8,261	86.47%
39	4	933	156	6,669	42	8,307	86.95%
40	1	934	40	6,709	41	8,349	87.39%
41	4	938	164	6,873	37	8,390	87.82%
42	2	940	84	6,957	35	8,427	88.20%
43	2	942	86	7,043	33	8,462	88.57%
44	2	944	88	7,131	31	8,495	88.92%
45	1	945	45	7,176	30	8,526	89.24%
46	1	946	46	7,222	29	8,556	89.55%
48	1	947	48	7,270	28	8,614	90.16%
51	1	948	51	7,321	27	8,698	91.04%
52	3	951	156	7,477	24	8,725	91.32%
53	3	954	159	7,636	21	8,749	91.57%
56	1	955	56	7,692	20	8,812	92.23%
60	2	957	120	7,812	18	8,892	93.07%
61	2	959	122	7,934	16	8,910	93.26%
62	1	960	62	7,996	15	8,926	93.43%
66	1	961	66	8,062	14	8,986	94.05%
70	1	962	70	8,132	13	9,042	94.64%
80	1	963	80	8,212	12	9,172	96.00%
83	1	964	83	8,295	11	9,208	96.38%
86	1	965	86	8,381	10	9,241	96.72%
93	1	966	93	8,474	9	9,311	97.46%
97	1	967	97	8,571	8	9,347	97.83%
99	1	968	99	8,670	7	9,363	98.00%
101	1	969	101	8,771	6	9,377	98.15%
108	1	970	108	8,879	5	9,419	98.59%
109	1	971	109	8,988	4	9,424	98.64%
114	1	972	114	9,102	3	9,444	98.85%
116	1	973	116	9,218	2	9,450	98.91%
167	1	974	167	9,385	1	9,552	99.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 8 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Consumpt. Level</u>	<u>Number of Bills</u>	<u>Cumulative Bills</u>	<u>Gallons Consumed (1)x(2)</u>	<u>Cumulative Gallons</u>	<u>Reversed Bills</u>	<u>Consolidated Factor [(1)x(6)]+(5)</u>	<u>Percentage of Total</u>
169	1	975	169	9,554	0	9,554	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 1"

Schedule: E-14
Page 9 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	7	7	0	0	248	0	0.00%
1	16	23	16	16	232	248	5.78%
2	8	31	16	32	224	480	11.19%
3	19	50	57	89	205	704	16.42%
4	20	70	80	169	185	909	21.20%
5	6	76	30	199	179	1,094	25.51%
6	10	86	60	259	169	1,273	29.69%
7	2	88	14	273	167	1,442	33.63%
8	6	94	48	321	161	1,609	37.52%
9	5	99	45	366	156	1,770	41.28%
10	7	106	70	436	149	1,926	44.92%
11	7	113	77	513	142	2,075	48.39%
12	9	122	108	621	133	2,217	51.70%
13	9	131	117	738	124	2,350	54.80%
14	8	139	112	850	116	2,474	57.70%
15	11	150	165	1,015	105	2,590	60.40%
16	7	157	112	1,127	98	2,695	62.85%
17	3	160	51	1,178	95	2,793	65.14%
18	8	168	144	1,322	87	2,888	67.35%
19	6	174	114	1,436	81	2,975	69.38%
20	10	184	200	1,636	71	3,056	71.27%
21	4	188	84	1,720	67	3,127	72.92%
22	4	192	88	1,808	63	3,194	74.49%
23	2	194	46	1,854	61	3,257	75.96%
24	3	197	72	1,926	58	3,318	77.38%
25	4	201	100	2,026	54	3,376	78.73%
26	1	202	26	2,052	53	3,430	79.99%
27	2	204	54	2,106	51	3,483	81.23%
28	2	206	56	2,162	49	3,534	82.42%
29	1	207	29	2,191	48	3,583	83.56%
30	1	208	30	2,221	47	3,631	84.68%
31	6	214	186	2,407	41	3,678	85.77%
32	2	219	64	2,570	36	3,722	86.80%
33	3	219	99	2,570	36	3,758	87.64%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 1"

Schedule: E-14
Page 10 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
34	3	222	102	2,672	33	3,794	88.48%
35	3	225	105	2,777	30	3,827	89.25%
36	3	228	108	2,885	27	3,857	89.95%
37	5	233	185	3,070	22	3,884	90.58%
38	2	235	76	3,146	20	3,906	91.09%
39	1	236	39	3,185	19	3,926	91.56%
40	3	239	120	3,305	16	3,945	92.00%
41	4	243	164	3,469	12	3,961	92.37%
45	1	244	45	3,514	11	4,009	93.49%
47	1	245	47	3,561	10	4,031	94.01%
48	1	246	48	3,609	9	4,041	94.24%
52	1	247	52	3,661	8	4,077	95.08%
54	1	248	54	3,715	7	4,093	95.45%
55	1	249	55	3,770	6	4,100	95.62%
59	1	250	59	3,829	5	4,124	96.18%
68	1	251	68	3,897	4	4,169	97.22%
79	1	252	79	3,976	3	4,213	98.25%
80	1	253	80	4,056	2	4,216	98.32%
112	1	254	112	4,168	1	4,280	99.81%
120	1	255	120	4,288	0	4,288	100.00%

Company: Aloha Utilities, Inc. - Seven Springs Division
 Docket No.: 991643-SU
 Test Year Ended: September 30, 1999
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 1 1/2"

Schedule: E-14
 Page 11 of 20
 Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
3	1	1	3	3	107	324	7.27%
4	1	2	4	7	106	431	9.67%
5	4	6	20	27	102	537	12.04%
6	1	7	6	33	101	639	14.33%
7	3	10	21	54	98	740	16.60%
8	2	12	16	70	96	838	18.79%
9	3	15	27	97	93	934	20.95%
10	2	17	20	117	91	1,027	23.03%
11	2	19	22	139	89	1,118	25.07%
12	2	21	24	163	87	1,207	27.07%
13	2	23	26	189	85	1,294	29.02%
16	1	24	16	205	84	1,549	34.74%
17	3	27	51	256	81	1,633	36.62%
18	1	28	18	274	80	1,714	38.44%
19	1	29	19	293	79	1,794	40.23%
20	1	30	20	313	78	1,873	42.00%
21	3	33	63	376	75	1,951	43.75%
22	6	39	132	508	69	2,026	45.44%
23	1	40	23	531	68	2,095	46.98%
24	5	45	120	651	63	2,163	48.51%
25	2	47	50	701	61	2,226	49.92%
26	1	48	26	727	60	2,287	51.29%
28	1	49	28	755	59	2,407	53.98%
29	6	55	174	929	53	2,466	55.30%
30	2	57	60	989	51	2,519	56.49%
32	2	59	64	1,053	49	2,621	58.78%
33	3	62	99	1,152	46	2,670	59.88%
34	1	63	34	1,186	45	2,716	60.91%
35	2	65	70	1,256	43	2,761	61.92%
36	2	67	72	1,328	41	2,804	62.88%
37	1	68	37	1,365	40	2,845	63.80%
38	2	70	76	1,441	38	2,885	64.70%
39	3	73	117	1,558	35	2,923	65.55%
40	2	75	80	1,638	33	2,958	66.34%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 1 1/2"

Schedule: E-14
Page 12 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
42	1	76	42	1,680	32	3,024	67.82%
43	3	79	129	1,809	29	3,056	68.54%
44	1	80	44	1,853	28	3,085	69.19%
45	2	82	90	1,943	26	3,113	69.81%
46	2	84	92	2,035	24	3,139	70.40%
47	1	85	47	2,082	23	3,163	70.94%
50	1	86	50	2,132	22	3,232	72.48%
53	2	88	106	2,238	20	3,298	73.96%
54	1	89	54	2,292	19	3,318	74.41%
58	1	90	58	2,350	18	3,394	76.12%
65	1	91	65	2,415	17	3,520	78.94%
74	1	92	74	2,489	16	3,673	82.37%
77	1	93	77	2,566	15	3,721	83.45%
78	1	94	78	2,644	14	3,736	83.79%
79	1	95	79	2,723	13	3,750	84.10%
82	1	96	82	2,805	12	3,789	84.97%
87	1	97	87	2,892	11	3,849	86.32%
91	1	98	91	2,983	10	3,893	87.31%
93	1	99	93	3,076	9	3,913	87.76%
100	1	100	100	3,176	8	3,976	89.17%
107	1	101	107	3,283	7	4,032	90.42%
111	1	102	111	3,394	6	4,060	91.05%
132	1	103	132	3,526	5	4,186	93.88%
144	1	104	144	3,670	4	4,246	95.22%
148	1	105	148	3,818	3	4,262	95.58%
163	1	106	163	3,981	2	4,307	96.59%
165	1	107	165	4,146	1	4,311	96.68%
313	1	108	313	4,459	0	4,459	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 2"

Schedule: E-14
Page 13 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	167	0	0.00%
3	1	2	3	3	166	501	2.47%
5	1	3	5	8	165	833	4.10%
6	6	9	36	44	159	998	4.92%
7	4	13	28	72	155	1,157	5.70%
8	2	15	16	88	153	1,312	6.46%
10	1	16	10	98	152	1,618	7.97%
11	1	17	11	109	151	1,770	8.72%
15	1	18	15	124	150	2,374	11.70%
21	2	20	42	166	148	3,274	16.13%
28	1	21	28	194	147	4,310	21.24%
30	1	22	30	224	146	4,604	22.69%
35	2	24	70	294	144	5,334	26.28%
36	1	25	36	330	143	5,478	26.99%
39	1	26	39	369	142	5,907	29.11%
40	5	31	200	569	137	6,049	29.81%
42	1	32	42	611	136	6,323	31.16%
43	1	33	43	654	135	6,459	31.83%
44	3	36	132	786	132	6,594	32.49%
45	1	37	45	831	131	6,726	33.14%
46	1	38	46	877	130	6,857	33.79%
47	3	41	141	1,018	127	6,987	34.43%
48	2	43	96	1,114	125	7,114	35.05%
49	3	46	147	1,261	122	7,239	35.67%
50	1	47	50	1,311	121	7,361	36.27%
51	2	49	102	1,413	119	7,482	36.87%
53	1	50	53	1,466	118	7,720	38.04%
54	1	51	54	1,520	117	7,838	38.62%
55	1	52	55	1,575	116	7,955	39.20%
56	1	53	56	1,631	115	8,071	39.77%
58	2	55	116	1,747	113	8,301	40.90%
60	3	58	180	1,927	110	8,527	42.02%
61	2	60	122	2,049	108	8,637	42.56%
62	2	62	124	2,173	106	8,745	43.09%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 2"

Schedule: E-14
Page 14 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
63	2	64	126	2,299	104	8,851	43.61%
65	3	67	195	2,494	101	9,059	44.64%
66	1	68	66	2,560	100	9,160	45.13%
67	1	69	67	2,627	99	9,260	45.63%
68	1	70	68	2,695	98	9,359	46.11%
69	1	71	69	2,764	97	9,457	46.60%
71	4	75	284	3,048	93	9,651	47.55%
73	1	76	73	3,121	92	9,837	48.47%
74	2	78	148	3,269	90	9,929	48.92%
75	4	82	300	3,569	86	10,019	49.37%
76	2	84	152	3,721	84	10,105	49.79%
78	4	88	312	4,033	80	10,273	50.62%
79	1	89	79	4,112	79	10,353	51.01%
80	2	91	160	4,272	77	10,432	51.40%
81	1	92	81	4,353	76	10,509	51.78%
82	3	95	246	4,599	73	10,585	52.16%
83	1	96	83	4,682	72	10,658	52.52%
84	4	100	336	5,018	68	10,730	52.87%
85	2	102	170	5,188	66	10,798	53.21%
86	2	104	172	5,360	64	10,864	53.53%
89	4	108	356	5,716	60	11,056	54.48%
90	2	110	180	5,896	58	11,116	54.77%
91	1	111	91	5,987	57	11,174	55.06%
98	1	112	98	6,085	56	11,573	57.02%
104	1	113	104	6,189	55	11,909	58.68%
105	1	114	105	6,294	54	11,964	58.95%
106	2	116	212	6,506	52	12,018	59.22%
107	2	118	214	6,720	50	12,070	59.47%
111	1	119	111	6,831	49	12,270	60.46%
112	1	120	112	6,943	48	12,319	60.70%
113	2	122	226	7,169	46	12,367	60.94%
116	1	123	116	7,285	45	12,505	61.62%
118	1	124	118	7,403	44	12,595	62.06%
121	2	126	242	7,645	42	12,727	62.71%

Company: Aloha Utilities, Inc. - Seven Springs Division

Schedule: E-14

Docket No.: 991643-SU

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Test Year Ended: September 30, 1999

Preparer: CJNW

Water [] of Sewer [X]

Customer Class: General Service

Meter Size: 2"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
128	2	128	256	7,901	40	13,021	64.16%
129	1	129	129	8,030	39	13,061	64.36%
131	1	130	131	8,161	38	13,139	64.74%
139	1	131	139	8,300	37	13,443	66.24%
141	1	132	141	8,441	36	13,517	66.60%
144	1	133	144	8,585	35	13,625	67.13%
146	2	135	292	8,877	33	13,695	67.48%
149	1	136	149	9,026	32	13,794	67.97%
156	1	137	156	9,182	31	14,018	69.07%
157	2	139	314	9,496	29	14,049	69.22%
164	1	140	164	9,660	28	14,252	70.22%
169	2	142	338	9,998	26	14,392	70.91%
175	1	143	175	10,173	25	14,548	71.68%
176	1	144	176	10,349	24	14,573	71.81%
219	1	145	219	10,568	23	15,605	76.89%
224	1	146	224	10,792	22	15,720	77.46%
233	1	147	233	11,025	21	15,918	78.43%
246	1	148	246	11,271	20	16,191	79.78%
268	1	149	268	11,539	19	16,631	81.95%
271	1	150	271	11,810	18	16,688	82.23%
278	1	151	278	12,088	17	16,814	82.85%
300	1	152	300	12,388	16	17,188	84.69%
327	1	153	327	12,715	15	17,620	86.82%
335	1	154	335	13,050	14	17,740	87.41%
345	1	155	345	13,395	13	17,880	88.10%
379	1	156	379	13,774	12	18,322	90.28%
383	1	157	383	14,157	11	18,370	90.51%
417	1	158	417	14,574	10	18,744	92.36%
426	1	159	426	15,000	9	18,834	92.80%
445	1	160	445	15,445	8	19,005	93.64%
458	1	161	458	15,903	7	19,109	94.16%
477	1	162	477	16,380	6	19,242	94.81%
490	1	163	490	16,870	5	19,320	95.20%
549	1	164	549	17,419	4	19,615	96.65%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 2"

Schedule: E-14
Page 16 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
627	1	165	627	18,046	3	19,927	98.19%
698	1	166	698	18,744	2	20,140	99.24%
704	1	167	704	19,448	1	20,152	99.30%
847	1	168	847	20,295	0	20,295	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 3"

Schedule: E-14
Page 17 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
88	1	1	88	88	11	1,056	79.10%
92	1	2	92	180	10	1,100	82.40%
93	1	3	93	273	9	1,110	83.15%
98	1	4	98	371	8	1,155	86.52%
104	1	5	104	475	7	1,203	90.11%
107	1	6	107	582	6	1,224	91.69%
110	1	7	110	692	5	1,242	93.03%
116	1	8	116	808	4	1,272	95.28%
124	1	9	124	932	3	1,304	97.68%
127	1	10	127	1,059	2	1,313	98.35%
134	1	11	134	1,193	1	1,327	99.40%
142	1	12	142	1,335	0	1,335	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division

Schedule: E-14

Docket No.: 991643-SU

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Test Year Ended: September 30, 1999

Preparer: CJNW

Water [] of Sewer [X]

Customer Class: General Service

Meter Size: 4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
17	1	1	17	17	23	408	15.07%
18	1	2	18	35	22	431	15.92%
27	1	3	27	62	21	629	23.24%
33	1	4	33	95	20	755	27.89%
34	1	5	34	129	19	775	28.63%
50	1	6	50	179	18	1,079	39.86%
72	1	7	72	251	17	1,475	54.49%
98	1	8	98	349	16	1,917	70.82%
100	1	9	100	449	15	1,949	72.00%
101	1	10	101	550	14	1,964	72.55%
111	1	11	111	661	13	2,104	77.72%
112	1	12	112	773	12	2,117	78.20%
114	1	13	114	887	11	2,141	79.09%
115	1	14	115	1,002	10	2,152	79.50%
119	1	15	119	1,121	9	2,192	80.98%
121	1	16	121	1,242	8	2,210	81.64%
122	1	17	122	1,364	7	2,218	81.94%
141	1	18	141	1,505	6	2,351	86.85%
148	1	19	148	1,653	5	2,393	88.40%
154	1	20	154	1,807	4	2,423	89.51%
162	1	21	162	1,969	3	2,455	90.69%
179	1	22	179	2,148	2	2,506	92.57%
181	1	23	181	2,329	1	2,510	92.72%
378	1	24	378	2,707	0	2,707	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 6"

Schedule: E-14
Page 19 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
1	2	2	2	2	41	43	0.28%
2	1	3	2	4	40	84	0.56%
6	1	4	6	10	39	244	1.62%
7	1	5	7	17	38	283	1.87%
8	1	6	8	25	37	321	2.13%
13	1	7	13	38	36	506	3.35%
23	1	8	23	61	35	866	5.74%
30	1	9	30	91	34	1,111	7.36%
31	1	10	31	122	33	1,145	7.58%
63	1	11	63	185	32	2,201	14.58%
120	1	12	120	305	31	4,025	26.66%
164	1	13	164	469	30	5,389	35.69%
168	1	14	168	637	29	5,509	36.49%
170	1	15	170	807	28	5,567	36.87%
194	1	16	194	1,001	27	6,239	41.32%
202	1	17	202	1,203	26	6,455	42.75%
231	1	18	231	1,434	25	7,209	47.74%
235	1	19	235	1,669	24	7,309	48.41%
240	1	20	240	1,909	23	7,429	49.20%
275	1	21	275	2,184	22	8,234	54.53%
293	1	22	293	2,477	21	8,630	57.16%
310	1	23	310	2,787	20	8,987	59.52%
312	1	24	312	3,099	19	9,027	59.79%
342	1	25	342	3,441	18	9,597	63.56%
388	1	26	388	3,829	17	10,425	69.04%
412	1	27	412	4,241	16	10,833	71.75%
459	1	28	459	4,700	15	11,585	76.73%
466	1	29	466	5,166	14	11,690	77.42%
472	1	30	472	5,638	13	11,774	77.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: Aloha Utilities, Inc. - Seven Springs Division
Docket No.: 991643-SU
Test Year Ended: September 30, 1999
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 6"

Schedule: E-14
Page 20 of 20
Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
480	1	31	480	6,118	12	11,878	78.67%
559	1	32	559	6,677	11	12,826	84.95%
594	1	33	594	7,271	10	13,211	87.50%
601	1	34	601	7,872	9	13,281	87.96%
609	1	35	609	8,481	8	13,353	88.44%
615	1	36	615	9,096	7	13,401	88.75%
631	1	37	631	9,727	6	13,513	89.50%
731	1	38	731	10,458	5	14,113	93.47%
740	1	39	740	11,198	4	14,158	93.77%
835	1	40	835	12,033	3	14,538	96.28%
900	1	41	900	12,933	2	14,733	97.58%
983	1	42	983	13,916	1	14,899	98.68%
1183	1	43	1,183	15,099	0	15,099	100.00%

ALOHA UTILITIES, INC.

Revised Tariff Sheets Reflecting the Interim Rates
in Compliance with Rule 25-30.438(5), F.A.C.

REVISED EXHIBIT "7"

ALOHA UTILITIES, INC.
Wastewater Tariff

SEVENTEENTH REVISED SHEET NO. 16.0
CANCELS SIXTEENTH REVISED SHEET NO. 16.0

SEVEN SPRINGS SYSTEM

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the Seven Springs area served by the company.

APPLICABILITY - For wastewater service to any customer for which no other schedule applies.

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

RATES - (Monthly)

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 9.16
1"	22.91
1-1/2"	45.83
2"	73.33
3"	146.65
4"	229.08
6"	458.28
8"	733.24
<u>GALLONAGE CHARGE</u> - (per 1,000 gallons)	\$2.83

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE:
TYPE OF FILING: 2000 Interim Rates

Stephen G. Watford
ISSUING OFFICER

President
TITLE

ALOHA UTILITIES, INC.
Wastewater Tariff

SIXTEENTH REVISED SHEET NO. 17.0
CANCELS FIFTEENTH REVISED SHEET NO. 17.0

Seven Springs System

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available in Seven Springs.

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

LIMITATIONS - Subject to all the rules and regulations of this tariff and general rules and regulations of the Commission.

BILLING PERIOD - (Monthly)

RATE - Base Facility Charge

All meter sizes \$ 9.16

GALLONAGE CHARGE - 2.36* (per 1,000 Gallons)

*Maximum 10,000 Gallons

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE:
TYPE OF FILING: 2000 Interim Rates

Stephen G. Watford
ISSUING OFFICER

President
TITLE

SEVEN SPRINGS SYSTEM

RECLAIMED WATER SERVICE

RATE SCHEDULE

AVAILABILITY - Available by special contract to areas within the certificated service territory of Service Company.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS - Subject to all the rules and regulations of this tariff and general rules and regulations of the Commission.

<u>Customer</u>	<u>Gallonage Charge</u> (Per 1,000 gallons)
Mitchell Property	\$ 0.00*
All Others	0.25

*For term of existing contract

EFFECTIVE DATE:
TYPE OF FILING: 2000 Interim Rates

STEPHEN G. WATFORD
ISSUING OFFICER

PRESIDENT
TITLE

ALOHA UTILITIES, INC.

Revised Tariff Sheets Reflecting the Proposed Final Rates
in Compliance with Rule 25-30.438(5), F.A.C.

REVISED EXHIBIT "8"

SEVEN SPRINGS SYSTEM

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the Seven Springs area served by the company.

APPLICABILITY - For wastewater service to any customer for which no other schedule applies.

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

RATES - (Monthly)

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 14.54
1"	36.35
1-1/2"	72.70
2"	116.32
3"	218.10
4"	363.50
6"	727.00
8"	1,163.20

GALLONAGE CHARGE - \$4.26
(per 1,000 gallons)

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE:
TYPE OF FILING: 2000 Final Rates

Stephen G. Watford
ISSUING OFFICER

President
TITLE

ALOHA UTILITIES, INC.
Wastewater Tariff

SEVENTEENTH REVISED SHEET NO. 17.0
CANCELS SIXTEENTH REVISED SHEET NO. 17.0

Seven Springs System

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available in Seven Springs.

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

LIMITATIONS - Subject to all the rules and regulations of this tariff and general rules and regulations of the Commission.

BILLING PERIOD - (Monthly)

RATE - Base Facility Charge

All meter sizes \$ 14.54

GALLONAGE CHARGE - 3.65* (per 1,000 Gallons)

*Maximum 10,000 Gallons

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE:
TYPE OF FILING: 2000 Final Rates

Stephen G. Watford
ISSUING OFFICER

President
TITLE

SEVEN SPRINGS SYSTEM

RECLAIMED WATER SERVICE

RATE SCHEDULE

AVAILABILITY - Available by special contract to areas within the certificated service territory of Service Company.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS - Subject to all the rules and regulations of this tariff and general rules and regulations of the Commission.

<u>Customer</u>	<u>Gallonage Charge</u> <u>(Per 1,000 gallons)</u>
Mitchell Property	\$ 0.00*
All Others	0.25

*For term of existing contract

EFFECTIVE DATE:
TYPE OF FILING: 2000 Final Rates

STEPHEN G. WATFORD
ISSUING OFFICER

PRESIDENT
TITLE