

RANCH MOBILE, INC.

6800 - 150TH AVENUE NORTH
CLEARWATER, FLORIDA 33764

ORIGINAL

727-536-3553

FAX: 727-536-3554

August 25, 2004

Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Attn: Troy Rendell

Dear Mr. Rendell:

Enclosed herewith is the original and three sets of copies of the MFRs supporting our request for an increase in rates due to our sewer line rehabilitation projects.

Also enclosed is our check in the amount of \$2000.00 in payment of the rate case fee.

If anything additional is required please contact us.


Sincerely,


Joy Zeigler
Office Manager

RECEIVED-FPSC
AUG 30 PM 3:27
COMMISSION
CLERK

040972-SU

- CMP _____
- COM _____
- CTR _____
- ECR 1
- GCL _____
- OPC 1
- MMS _____
- RCA _____
- SCR _____
- SEC 1
- OTH Cover letter

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.
Initials of person who forwarded check:


DOCUMENT NUMBER-DATE
09469 AUG 30 04
FPSC-COMMISSION CLERK

Docket No.
040972-54

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS
OF

ORIGINAL

Ranch Mobile WWTP, Inc.

Exact Legal Name of Utility

SK313-02-S-R



04 AUG 27 11:10:35
ELECTRICITY
REGULATION

FOR THE
TEST YEAR ENDED 12/31/0, 2003

Historical

part 1 of 3

DOCUMENT NUMBER-DATE

09469 AUG 30 8

FPSC-COMMISSION CLERK

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: *WOTR*
 Docket No.:
 Schedule Year Ended: *2003*
 Interim [] Final []
 Historical Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: *Aw. L*

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

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

NA

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: *WMT P*
 Docket No.:
 Schedule Year Ended: *2003*
 Interim [] Final []
 Historical Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: *Wilbur*

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-6
2	Utility Land & Land Rights	<i>1000</i>			A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress	<i>42974</i>			-
5	Less: Accumulated Depreciation				A-10
6	Less: CIAC				A-11
7	Accumulated Amortization of CIAC				A-12
8	Acquisition Adjustments				
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-14
11	Working Capital Allowance				A-15
12	Total Rate Base	<i>43974</i>			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Schedule Year Ended: *2007*
Interim [] Final []
Historic or Projected []

Schedule: A-3
Page of
Preparer: *[Signature]*

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	Sewer
-------------	-------------	-------	-------

NA

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

Florida Public Service Commission

Company: W W T P
Docket No.:
Test Year Ended: 2003

Schedule: A-4
Page of
Preparer: CW. L...

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/31/03</u> Balance		0
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	<u> / / </u> Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	<u> / / </u> Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	<u> / / </u> Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	<u> / / </u> Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	<u> / / </u> Balance		0

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

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

Florida Public Service Commission

Company: *WWT&P*
Docket No.:
Schedule Year Ended: *2003*
Historic [] or Projected []

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

Schedule: A-5
Page of
Preparer: *[Signature]*
Recap Schedules: A-1, A-4

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

NA

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

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Schedule Year Ended: *2003*
Historic or Projected

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

Schedule: A-6
Page of
Preparer: *[Signature]*
Recap Schedules: A-2,A-4

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

1000

1000

\$ *1000* \$ \$ *1000*

\$

Company: *W WTP*
 Docket No.:
 Schedule Year Ended: *2003*

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

Schedule: A-7
 Page of
 Preparer: *with*

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	-----	-----	-----
SEWER				
6	Plant in Service			
7	Land	<i>1000</i>		
8	Accumulated Depreciation	-		
9	Other (Explain)			
10	Total	----- <i>1000</i> -----	-----	-----

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

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

Florida Public Service Commission

Company: *W WTP*
 Docket No.:
 Test Year Ended: *2003*

Schedule: A-8
 Page of
 Preparer: *awb*

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<i>A-PLP?</i> Balance		<i>0</i>
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	__/__/__ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	__/__/__ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	__/__/__ Balance		

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

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

Florida Public Service Commission

Company: W W T P
Docket No.:
Schedule Year Ended: 2003
Historic or Projected

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

Schedule: A-9
Page of
Preparer: [Signature]
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	301 Organization					
2	302 Franchises					
3	Total Intangible Plant					
4	304 Structures & Improvements					
5	305 Collect. & Impound. Reservoirs					
6	306 Lake, River & Other Intakes					
7	307 Wells & Springs					
8	309 Supply Mains					
9	Total Source of Supply					
10	310 Power Generation Equipment					
11	311 Pumping Equipment					
12	Total Pumping Plant					
13	320 Water Treatment Equipment					
14	330 Distr. Reservoirs & Standpipes					
15	331 Transm. & Distribution Mains					
16	333 Services					
17	334 Meters & Meter Installations					
18	335 Hydrants					
19	339 Other Plant & Misc. Equipment					
20	Total Transmission & Distribution Plant					
21	340 Office Furniture & Equipment					
22	341 Transportation Equipment					
23	343 Tools, Shop & Garage Equipment					
24	345 Power Operated Equipment					
25	348 Other Tangible Plant					
26	Total General Plant					
27	TOTAL	\$	\$	\$	\$	

WA

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

Florida Public Service Commission

Company: WWTP
Docket No.:
Schedule Year Ended: 2000
Historic or Projected]

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

Schedule: A-10
Page of
Preparer: [Signature]
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises					
3	Total Intangible Plant					
4	354 Structures & Improvements					
5	360 Collection Sewers - Force					
6	361 Collection Sewers - Gravity					
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	Total Collection Plant					
12	370 Receiving Wells					
13	380 Treatment & Disposal Equipment					
14	381 Plant Sewers					
15	382 Outfall Sewer Lines					
16	389 Other Plant & Misc. Equipment					
17	Total Treatment and Disposal Plant					
18	390 Office Furniture & Equipment					
19	391 Transportation Equipment					
20	393 Tools, Shop & Garage Equipment					
21	395 Power Operated Equipment					
22	398 Other Tangible Plant					
23	Total General Plant					
24	TOTAL	\$ <u>0</u>	\$ <u> </u>	\$ <u> </u>		\$ <u> </u>

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

Florida Public Service Commission

Company: WTP
Docket No.:
Test Year Ended: 2003

Schedule: A-11
Page of
Preparer: [Signature]

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/1/03</u> Balance		<u>0</u>
2	19__ Additions		
3	19__ Adjustments		
4	<u> / / </u> Balance		
5	19__ Additions		
6	19__ Adjustments		
7	<u> / / </u> Balance		
8	19__ Additions		
9	19__ Adjustments		
10	<u> / / </u> Balance		
11	19__ Additions		
12	19__ Adjustments		
13	<u> / / </u> Balance		
14	19__ Additions		
15	19__ Adjustments		
16	<u> / / </u> Balance		
17	19__ Additions		
18	19__ Adjustments		
19	<u> / / </u> Balance		

Supporting Schedules: None
Recap Schedules: A-16

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

Florida Public Service Commission

Company: WTP
Docket No.:
Test Year Ended: 2000

Schedule: A-12
Page of
Preparer: [Signature]

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/1/90</u> Balance		0
2	19__ Additions		
3	19__ Adjustments		
4	<u> / / </u> Balance		
5	19__ Additions		
6	19__ Adjustments		
7	<u> / / </u> Balance		
8	19__ Additions		
9	19__ Adjustments		
10	<u> / / </u> Balance		
11	19__ Additions		
12	19__ Adjustments		
13	<u> / / </u> Balance		
14	19__ Additions		
15	19__ Adjustments		
16	<u> / / </u> Balance		
17	19__ Additions		
18	19__ Adjustments		
19	<u> / / </u> Balance		

Supporting Schedules: None
Recap Schedules: A-16

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: *WWT 9*
 Docket No.:
 Test Year Ended: *2002*

Schedule: A-13
 Page of
 Preparer: *CW [Signature]*

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.

Units	Customers	PSC Rate	Large Rate
149 ^A	Twin Palms	21.28	19.95
229 ^B	Dona Yonder	17.11	15.95
489 ^C	Ranch Mobile	17.11	15.95

as per current tariff

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

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2003*

Schedule: A-14
Page of
Preparer: *[Signature]*

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<i>12/31/03</i> Balance		<i>0</i>
2	19__ Additions		
3	19__ Adjustments		
4	<i> / / </i> Balance		
5	19__ Additions		
6	19__ Adjustments		
7	<i> / / </i> Balance		
8	19__ Additions		
9	19__ Adjustments		
10	<i> / / </i> Balance		
11	19__ Additions		
12	19__ Adjustments		
13	<i> / / </i> Balance		
14	19__ Additions		
15	19__ Adjustments		
16	<i> / / </i> Balance		
17	19__ Additions		
18	19__ Adjustments		
19	<i> / / </i> Balance		<i>0</i>

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: *W WTP*
Docket No.:
Test Year Ended: *2003*

Schedule: A-15
Page of
Preparer: *[Signature]*
Recap Schedule: A-1, A-2

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

NA

Comparative Balance Sheet

Florida Public Service Commission

Company: *WUTD*
 Docket No.:
 Test Year Ended: *12/31/03*

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

Schedule: A-16
 Page of
 Preparer: *awt*

Line No.	ACCOUNT NAME	Test Year Ended <i>12/31/03</i>	Prior Year Ended <i>--/--</i>
ASSETS			
1	Utility Plant in Service	<i>1000</i>	
2	Construction Work in Progress	<i>42974</i>	
3	Other Utility Plant Adjustments		
4	GROSS UTILITY PLANT		
5	Less: Accumulated Depreciation		
6	NET UTILITY PLANT	<i>43974</i>	
7	Cash	<i>25308</i>	
8	Accounts Rec'b - Customer	<i>1134</i>	
9	Accum. Prov. - Uncollectible Accts (Cr.)		
10	Materials & Supplies		
11	Miscellaneous Current & Accrued Assets		
12	Other Miscellaneous Deferred Debits		
13	Accum. Deferred Income Taxes		
14	TOTAL CURRENT ASSETS AND DEFERRED DEBITS		
15	TOTAL ASSETS	<i>70416</i>	
EQUITY CAPITAL & LIABILITIES			
17	Common Stock Issued	<i>500</i>	
18	Preferred Stock Issued		
19	Additional Paid in Capital	<i>25539</i>	
20	Retained Earnings	<i>(13698)</i>	
21	Other Equity Capital		
22	TOTAL EQUITY CAPITAL	<i>12341</i>	
23	Long-Term Debt		
24	Accounts Payable	<i>3933</i>	
25	Notes Payable <i>Ranch</i>	<i>45796</i>	
26	Customer Deposits		
27	Accrued Taxes	<i>8346</i>	
28	Accrued Interest		
29	Misc. Current & Accrued Liabilities		
30	Advances For Construction		
31	Other Deferred Credits		
32	Accum. Deferred ITCs		
33	Operating Reserves		
34	Contributions in Aid of Construction		
35	Accum. Amortization of CIAC (Dr.)		
36	Accumulated Deferred Income Taxes		
37	TOTAL LIABILITIES & OTHER CREDITS		
38	TOTAL EQUITY CAPITAL AND LIABILITIES	<i>70416</i>	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: WnTP
 Schedule Year Ended: 2002
 Interim [] Final []
 Historic [] or Projected []

Schedule: B-1
 Page of
 Docket No.:
 Preparer: cut

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

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

NA

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: *WWT P*
 Schedule Year Ended: *2003*
 Interim [] Final []
 Historic or Projected []

Schedule: B-2
 Page of
 Docket No.:
 Preparer: *C. G.*

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	<i>185,468</i>					--
2	Operation & Maintenance	<i>175,554</i>					B-5
3	Depreciation, net of CIAC Amort.						B-11
4	Amortization						
5	Taxes Other Than Income	<i>8,346</i>					B-12
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES	<i>183,900</i>					
8	NET OPERATING INCOME	<i>1,568</i>					
9	RATE BASE	<i>43,924</i>					
10	RATE OF RETURN	<i>3.6%</i>					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: *WWT P*
Schedule Year Ended: *2000*
Interim Final
Historic or Projected

Schedule: B-3
Page of
Docket No.:
Preparer: *awh*

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	Sewer
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NA

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: *WUTP*
 Docket No.:
 Schedule Year Ended: *2003*
 Historic [] or Projected []

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

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

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

0023

WA

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company: *WUP*
 Docket No.:
 Schedule Year Ended: *2002*
 Historic or Projected

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

Schedule: B-5
 Page *1* of *1*
 Preparer: *E. W. [Signature]*
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	701 Salaries & Wages - Employees													
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits													
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense													
6	715 Purchased Power													
7	716 Fuel for Power Purchased													
8	718 Chemicals													
9	720 Materials & Supplies													
10	730 Contractual Services													
11	740 Rents													
12	750 Transportation Expenses													
13	755 Insurance Expense													
14	765 Regulatory Commission Expense													
15	770 Bad Debt Expense													
16	775 Miscellaneous Expenses													
17	TOTAL													\$ 175,554

173096

2458

0024

Miscellaneous Expenses

Ad. Administration - Rand Mobile Fee	200.00
State of FL Corp Fee	15.00
City of Largo - Sewer Permit	0.00
Checking fee	108.00
	<u>2458.00</u>

Contractual Services

Florida Public Service Commission

Company: *W V T P*
 Docket No.:
 Test Year Ended: *2003*

Schedule: B-6
 Page of
 Preparer: *[Signature]*

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)	Ultra Vision	sewerline	34,506.36	Rehabilitate sewerline
(2)	Russell Conroy	Legal	8,468.10	Legal (now recurring) (1 time)
			<u>42,974.</u>	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2003*

Schedule: B-7
 Page of
 Preparer: *awt*

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
----------	----------------------------	---------------------------------------	-------------------------------	--	---------------------------------

Total

Estimate Through
 PAA
 Commission Hearing

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

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

Method of Allocation Between Systems:
 (Provide Calculation)

NA

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

Florida Public Service Commission

Company: *WWT P*

Docket No.:

Test Year Ended: *2003*

Schedule: B-8

Page of

Preparer: *[Signature]*

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.

NA

Allocation of Expenses

Florida Public Service Commission

Company: *WUPP*
 Docket No.:
 Schedule Year Ended: *2003*
 Historic or Projected

Schedule: B-9
 Page of
 Preparer: *CW*

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

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

NA

Net Depreciation Expense - Water

Florida Public Service Commission

Company: *WWTP*
 Docket No.:
 Test Year Ended: *2003*

Schedule: B-10
 Page of
 Preparer: *[Signature]*
 Recap Schedules: B-1

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

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

NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: WSP
 Docket No.:
 Test Year Ended: 2003
 Historic or Projected

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

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

Line No.	(1) Account No. and Name	(2) Depr. Rate	(3) Test Year Expense	(4) Utility Adjustments	(5) Adjusted Balance	(6) % Non-Used and Useful	(7) Future Use Amount
1	351 Organization						
2	352 Franchises						
3			-----	-----	-----		-----
4	Total Intangible Plant						
5			-----	-----	-----		-----
6	354 Structures & Improvements						
7	360 Collection Sewers - Force						
8	361 Collection Sewers - Gravity						
9	362 Special Collecting Structures						
10	363 Services to Customers						
11	364 Flow Measuring Devices						
12	365 Flow Measuring Installations						
13			-----	-----	-----		-----
14	Total Collection Plant		0				
15			-----	-----	-----		-----
16	370 Receiving Wells						
17			-----	-----	-----		-----
18	380 Treatment & Disposal Equipment						
19	381 Plant Sewers						
20	382 Outfall Sewer Lines						
21	389 Other Plant & Misc. Equipment						
22			-----	-----	-----		-----
23	Total Treatment and Disposal Plant						
24			-----	-----	-----		-----
25	390 Office Furniture & Equipment						
26	391 Transportation Equipment						
27	393 Tools, Shop & Garage Equipment						
28	395 Power Operated Equipment						
29	398 Other Tangible Plant						
30			-----	-----	-----		-----
31	Total General Plant						
32			-----	-----	-----		-----
33	TOTAL DEPRECIATION EXPENSE		0				
34			-----	-----	-----		-----
35	LESS: AMORTIZATION OF CIAC						
36	NET DEPRECIATION EXPENSE - SEWER		0				
			-----	-----	-----		-----

Taxes Other Than Income

Florida Public Service Commission

Company: *WWT*
 Docket No.:
 Schedule Year Ended: *2003*
 Historic or Projected

Schedule: B-12
 Page of
 Preparer: *[Signature]*
 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.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
	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					
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance					

NA

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2002*
 Historic or Projected

Schedule: C-1
 Page 1 of 1
 Preparer: *Wilson*

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

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

W/A

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: *WVTP*
 Docket No.:
 Test Year Ended: *2002*
 Historic [] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: *C. Williams*

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1 Net Utility Operating Income (Sch. B-1)					
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal					
4 Less: Interest Charges (Sch. C-3)					
5 Taxable Income Per Books	0				
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)					
7 Timing Differences (From Sch. C-5)					
8 Total Schedule M Adjustments					
9 Taxable Income Before State Taxes					
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income					
12 State Income Tax (5.5% of Line 11)					
13 Emergency Excise Tax					
14 Credits					
15 Current State Income Taxes					
16 Federal Taxable Income (Line 9 - Line 15)					
17 Federal Income Tax Rate					
18 Federal Income Taxes (Line 16 x Line 17)					
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)					
20 Current Federal Inc. Taxes (Line 18 - Line 19)					
Summary:					
21 Current State Income Taxes (Line 15)					
22 Current Federal Income Taxes (Line 20)					
23 Total Current Income Tax Expense (To C-1)	0				

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 1
 Preparer: *cutler*
 Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2002*
 Historic [] or Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
7	Total Used For Tax Calculation	0				

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

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt					
9 Short-Term Debt					
10 Preferred Stock					---
11 Common Equity					---
12 Total	0				
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)					
15 Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

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

Schedule: C-4
Page 1 of 1
Preparer: *C. L.*

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

NA

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: *WMP P*
 Docket No.:
 Test Year Ended: *2003*
 Historic or Projected

Schedule: C-5
 Page 1 of 1
 Preparer: *cut*

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

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

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2003*

Schedule: C-6
Page 1 of 3
Preparer: *W. J. ...*

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

NA

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: *WUPP*
 Docket No.:
 Test Year Ended: *2003*

Schedule: C-6
 Page 2 of 3
 Preparer: *[Signature]*

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

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

NA

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2007*

Schedule: C-6
 Page 3 of 3
 Preparer: *Curran*

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

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

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *6-30*

Schedule: C-7
 Page 1 of 4
 Preparer: *cutt*

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.
<i>NA</i>												

0041

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2003*

Schedule: C-7
 Page 2 of 4
 Preparer: *[Signature]*

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

JA

0042

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2003*

Schedule: C-7
Page 3 of 4
Preparer: *cutb*

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.

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: *WGP*

Schedule: C-7

Docket No.:

Page 4 of 4

Test Year Ended: *2003*

Preparer: *Curtis*

Historic or Projected

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

NA

Parent(s) Debt Information

Florida Public Service Commission

Company: *unif*
 Docket No.:
 Test Year Ended: *2000*

Schedule: C-8
 Page 1 of
 Preparer: *Wilson*

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		
		Amount	% of Total	Cost Rate
1	Long-Term Debt			
2	Short-Term Debt			
3	Preferred Stock			
4	Common Equity (State Retained Earnings Separately - Parent Only)			
5	Deferred Income Tax			
6	Other			
7	Total		100.00%	
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)			

Supporting Schedules: None
 Recap Schedules: C-3

NA

Income Tax Returns

Florida Public Service Commission

Company: *WWT*
Docket No.:
Test Year Ended: *2003*

Schedule: C-9
Page 1 of 1
Preparer: *ewb*

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.

Enclosed Tax Returns

0046

Corporation Income Tax Return

For calendar year 2003 or tax year beginning _____, 2003, ending _____, 20____
▶ Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

- A Check if a:**
 1 Consolidated return (attach Form 851)
 2 Personal holding co. (attach Sch. PH)
 3 Personal service corp. (as defined in Regulations sec. 1.441-3(c)—see instructions)

QB 59-0945266 DEC2003 S29 531390 M I R S
 RANCH MOBILE INC
 RANCH MOBILE PARK
 6800 150TH AVE N
 CLEARWATER FL 33764-7160

B Employer identification number
59 0945266
C Date incorporated
3/10/57
D Total assets (see page 8 of instructions)

E Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change \$ 1,866,841

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c 415,060
	2 Cost of goods sold (Schedule A, line 8)					2
	3 Gross profit. Subtract line 2 from line 1c					3
	4 Dividends (Schedule C, line 19)					4
	5 Interest					5 38,136
	6 Gross rents					6
	7 Gross royalties					7
	8 Capital gain net income (attach Schedule D (Form 1120))					8
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9
	10 Other income (see page 9 of instructions—attach schedule)					10 18,049
	11 Total income. Add lines 3 through 10					11 471,245
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12
	13 Salaries and wages (less employment credits)					13 86,719
	14 Repairs and maintenance					14 51,559
	15 Bad debts					15
	16 Rents					16
	17 Taxes and licenses					17 9,267
	18 Interest					18
	19 Charitable contributions (see page 11 of instructions for 10% limitation)					19
	20 Depreciation (attach Form 4562)		20 43,661			
	21 Less depreciation claimed on Schedule A and elsewhere on return		21a			21b 43,661
	22 Depletion					22
23 Advertising					23	
24 Pension, profit-sharing, etc., plans					24	
25 Employee benefit programs					25	
26 Other deductions (attach schedule)					26 335,359	
27 Total deductions. Add lines 12 through 26					27 526,565	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28 (55,320)	
29 Less: a Net operating loss (NOL) deduction (see page 13 of instructions)		29a 153,437			29c (153,437)	
b Special deductions (Schedule C, line 20)		29b				
30 Taxable income. Subtract line 29c from line 28					30 (208,757)	
31 Total tax (Schedule J, line 11)					31 0	
Tax and Payments	32 Payments: a 2002 overpayment credited to 2003	32a				
	b 2003 estimated tax payments	32b				
	c Less 2003 refund applied for on Form 4466	32c				
	d Bal ▶	32d				
	e Tax deposited with Form 7004	32e				
	f Credit for tax paid on undistributed capital gains (attach Form 2439)	32f				
	g Credit for Federal tax on fuels (attach Form 4136). See instructions	32g				32h
33 Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached					33	
34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34	
35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35 0	
36 Enter amount of line 35 you want: Credited to 2004 estimated tax ▶ Refunded ▶					36	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature _____ Date **FEB 23 2004**
 Firm's name (or yours if self-employed), address, and ZIP code **Charles A Wilson, CPA, PA**
2364 Sunset Pt Rd Clearwater FL 33765
 Check if self-employed Preparer's SSN or PTIN **P00015730**
 EIN **59 3040980**
 Phone no. _____

Schedule A Cost of Goods Sold (see page 14 of instructions)

1	Inventory at beginning of year	
2	Purchases	
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	
6	Total. Add lines 1 through 5	
7	Inventory at end of year	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	

9a Check all methods used for valuing closing inventory:

(i) Cost as described in Regulations section 1.471-3

(ii) Lower of cost or market as described in Regulations section 1.471-4

(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (see instructions beginning on page 15)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246f)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (see instructions)	100	
9	Total. Add lines 1 through 8. See page 16 of instructions for limitation		
10	Dividends from domestic corporations received by a small business company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1		
20	spec 0, 11,		

Schedule E

1					
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1				

The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		749,448		757,759
2a	Trade notes and accounts receivable	17,286		17,286	
b	Less allowance for bad debts	()	17,286	()	17,825
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		1,512		-
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	732,370		738,357	
b	Less accumulated depreciation	(481,775)	250,595	(525,436)	212,921
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		861,327		861,327
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)		17,009		17,009
15	Total assets		1,897,177		1,866,841
Liabilities and Shareholders' Equity					
16	Accounts payable		35,992		54,660
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)		26,086		31,305
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)		269,701		278,883
22	Capital stock: a Preferred stock				
	b Common stock	500	500	500	500
23	Additional paid-in capital		2,023,427		2,024,524
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		(458,529)		(523,031)
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		1,897,177		1,866,841

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)

1	Net income (loss) per books	(64,502)	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize): Interest earned on reserve for Cap Improve	15,375	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation \$	
a	Depreciation \$		b	Charitable contributions \$	
b	Charitable contributions \$				
c	Travel and entertainment \$		9	Add lines 7 and 8	
Net provision for Cap Improve	(6,193)		10	Income (line 28, page 1)—line 6 less line 9	(55,320)
6	Add lines 1 through 5	(55,320)			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	(458,529)	5	Distributions: a Cash	
2	Net income (loss) per books	(64,502)		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	(523,031)	8	Balance at end of year (line 4 less line 7)	(523,031)

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to your tax return.

Name(s) shown on return

Ranch Mobile Inc

Business or activity to which this form relates

Cooperative Mobile Home Park

Identifying number

59-0945266

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows and 2 columns. Row 1: Maximum amount. See page 2 of the instructions for a higher limit for certain businesses. Row 2: Total cost of section 179 property placed in service. Row 3: Threshold cost of section 179 property before reduction in limitation. Row 4: Reduction in limitation. Subtract line 3 from line 2. Row 5: Dollar limitation for tax year. Subtract line 4 from line 1.

Table with 13 rows and 3 columns. Column (a) Description of property, (b) Cost (business use only), (c) Elected cost. Row 6: Listed property. Enter the amount from line 29. Row 7: Total elected cost of section 179 property. Row 8: Tentative deduction. Row 9: Carryover of disallowed deduction from line 13 of your 2002 Form 4562. Row 10: Business income limitation. Row 11: Section 179 expense deduction. Row 12: Carryover of disallowed deduction to 2004.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 3 rows and 2 columns. Row 14: Special depreciation allowance for qualified property. Row 15: Property subject to section 168(f)(1) election. Row 16: Other depreciation (including ACRS).

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

Table with 2 rows and 2 columns. Row 17: MACRS deductions for assets placed in service in tax years beginning before 2003. Row 18: If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, and Nonresidential real property.

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) 12-year, (c) 40-year, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Part IV Summary (see page 6 of the instructions)

Table with 3 rows and 2 columns. Row 21: Listed property. Enter amount from line 28. Row 22: Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Row 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

Affiliations Schedule

► File with each consolidated income tax return.

OMB No. 1545-0025

Tax year ending December 31, 2003

Name of common parent corporation Ranch Mobile Inc Employer identification number 59 : 0945266

Number, street, and room or suite no. (If a P.O. box, see instructions.)
6800 150th Ave N

City or town, state, and ZIP code
Clearwater FL 33764

Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits (See instructions.)

Corp. No.	Name and address of corporation	Employer identification number		Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation				
2	Subsidiary corporations: Ranch Mobile WWTP, Inc.	59	2305969	NA	NA
3					
4					
5					
6					
7					
8					
9					
10					
Totals (Must equal amounts shown on the consolidated tax return) . . . ►					

Part II Principal Business Activity, Voting Stock Information, Etc. (See instructions.)

Corp. No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions?		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation:							
2	Subsidiary corporations: Ranch Mobile WWTP, Inc.			x	500	100 %	%	x
3						%	%	
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

Ranch Mobile, Inc.
 Form 1120 – December 31, 2003
 59-0945266

Separate Taxable Income Per Reg. 1.1501-12

	<u>Form 1120</u> <u>Line</u>	<u>Ranch</u> <u>Mobile, Inc.</u>	<u>Ranch</u> <u>Mobile, WWTP</u>
Income:			
Assessments	1	415,060	
Interest	5	39,136	
Commissions	10	0	
Miscellaneous	10	2,002	
Service fees	10	<u>3,675</u>	<u>12,372</u>
		<u>459,873</u>	<u>12,372</u>
Expenses:			
Salaries	13	86,719	
Repairs	14	16,242	35,317
Taxes	17	9,117	150
Depreciation	20	43,661	
Lawn service	26	62,196	
Legal expense	26	308	8,468
Pool expense	26	7,640	
Utilities	26	110,777	
Telephone	26	2,853	
Auto	26	120	
Office	26	2,458	2,000
Insurance	26	26,595	
Professional	26	0	
Licenses and permits	26	431	
Rental - sewer	26	103,167	
Regulatory comm. expense (net)	26		<u>8,346</u>
Total expenses		<u>472,284</u>	<u>54,281</u>
Net Income (loss)		<u>(12,411)</u>	<u>(41,909)</u>

Ranch Mobile, Inc.
Form 1120 – December 31, 2003
59-0945266

Page 4:

Sch L, line 6:

Prepays 0

Sch L, line 14:

Organization expense 17,009

Sch L, line 18 - Other Current Liabilities:

Amounts due to park activity organization 31,305

Sch L, line 21 – Other Liabilities:

Reserve for Capital Improvements 278,883

Ranch Mobile, Inc.
Form 1120 - December 31, 2003
59-0945266

Page 1, line 10 - Other Income:

Commissions	0
Miscellaneous	2,002
Service fees	<u>16,047</u>
	<u>18,049</u>

Page 1, line 26 - Other Deductions:

Pool expense	7,640
Utilities	110,777
Telephone	2,853
Auto	120
Office	4,458
Insurance	26,595
Professional	8,776
Licenses and permits	431
Regulatory Commission Expense	8,346
Lawn service	62,196
Rental - sewer	<u>103,167</u>
	<u>335,359</u>

Page 1, line 29a - Net Operating Loss:

Net operating loss carryforward from 2001	142,435
Net operating loss carryforward from 2002	<u>11,002</u>
	<u>153,437</u>

Miscellaneous Tax Information

Florida Public Service Commission

Company: *WMP*
Docket No.:
Test Year Ended: *2003*

Schedule: C-10
Page 1 of 1
Preparer: *ewls*

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

- (1) What tax years are open with the Internal Revenue Service? *None*
- (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
Beginning and End of Year Average

Florida Public Service Commission

Company: *WUTP*
 Docket No.:
 Test Year Ended: *2002*
 Schedule Year Ended:
 Historic or Projected
 Subsidiary or Consolidated

Schedule: D-1
 Page of
 Preparer: *cuiba*

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity	<i>1,780,876</i>	<i>100%</i>	<i>9%</i>	<i>9%</i>
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	<i>1,780,876</i>	<i>100.00%</i>		<i>9%</i>

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

Rand White Parent

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

Florida Public Service Commission

Company: *WMP P*
 Docket No.:
 Test Year Ended: *2003*
 Schedule Year Ended:
 Historic or Projected []

Schedule: D-2
 Page of
 Preparer: *Carlson*

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(4) Specific	(5) (Explain)	(6) Prorata *	
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total					

1,80,000

* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: WTP
 Docket No:
 Test Year Ended: 2000
 Utility [] or Parent []
 Historic or Projected []

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

Schedule: D-3
 Page of
 Preparer:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Description, Coupon	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	(Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

NA

Recap Schedules: A-16,0-2

0050

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: *WTE*
 Docket No:
 Test Year Ended: *2005*
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page of
 Preparer: *Curt*

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
----------	--------	-------------------------------------	-------------------------	--	----------------------------------

NA

Total

Recap Schedules: D-2

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

Florida Public Service Commission

Company: WTP
Docket No:
Test Year Ended: 20
Utility [] or Parent []
Historic or Projected []

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

Schedule: D-5
Page of
Preparer: C. L. B. S.

Line No.	Description, Coupon Rate, Years of Life	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal 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))		
NA													

Total

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

0052

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

Florida Public Service Commission

Company: *WWTB*
Docket No:
Test Year Ended: *2003*
Utility [] or Parent []
Historic or Projected []

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

Schedule: D-6
Page of
Preparer: *wtb*

Line No.	Description, Coupon Rate, Years of Life	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount 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	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))	
<i>NA</i>														

Total

Supporting Schedules: None
Recap Schedules: D-2

0053

Schedule of Customer Deposits
Beginning and End of Year Average

Florida Public Service Commission

Company: *WWT &*
Docket No.:
Test Year Ended: *2003*
Utility [] or Parent []
Historic or Projected []

Schedule: D-7
Page of
Preparer: *awls*

Explanation: Provide a schedule of customer deposits as shown.

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

NA

Recap Schedules: A-16, D-2

Rate Schedule

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2003*
 Water or Sewer

Schedule: E-1
 Page of
 Preparer: *awls*

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

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

Pass Thru *NA*

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2003*
 Water [] or Sewer []

Schedule: E-2
 Page of
 Preparer: *cul*

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

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

Miscellaneous Service Charges

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2000*
 Water [] or Sewer [X]

Schedule: E-3
 Page of
 Preparer: *cutt*

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

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

NA

Service Availability Charges Schedule

Florida Public Service Commission

Company: WWRP
 Docket No.:
 Test Year Ended: 1980
 Water or Sewer

Schedule: E-4
 Page of
 Preparer: CW [Signature]

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

AK

Company: WATP
 Docket No.:
 Projected Test Year Ended: 2003
 Water [] or Sewer

Schedule: E-5
 Page of
 Preparer:

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonge Charge/MG										
Total										
General Service										
5/8" x 3/4"			NA							
1"										
1-1/2", Etc.										
Gallonge Charge/MG										
Total										
Multi-Family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonge Charge/MG										
Total										
Private Fire Protection										
2"										
4"										
6"										
Etc.										
Total										
Grand Total Bills										

0059

Billing Analysis Schedules

Florida Public Service Commission

Company: *WUPP*
Docket No.:
Test Year Ended:
Water [] or Sewer [✓]
Customer Class:
Meter Size:

Schedule: E-6
Page ___ of ___
Preparer: *[Signature]*

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

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

NA

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

Florida Public Service Commission

Company: *WWT R*
Docket No.:
Test Year Ended: *2-3*

Schedule F-1
Page 1 of
Preparer: *[Signature]*

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

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

NA

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: *WWTP*
Docket No.:
Test Year Ended: *2000*

Schedule F-2
Page 1 of
Preparer: *Aut*

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

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

NA

Water Treatment Plant Data

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2003*

Schedule F-3
Page 1 of
Preparer: *Walter*

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

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

WA

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: WWT
Docket No.:
Test Year Ended: 200

Schedule F-4
Page 1 of
Preparer:

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

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

WA

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2009*

Schedule F-5
Page 1 of
Preparer: *C. [Signature]*

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

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

NA

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: *LWT P*

Schedule F-6

Docket No.:

Page 1 of

Test Year Ended: *2000*

Preparer: *Curtis*

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

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

encl. of seven 2 month

★ RETURN THE TOP PORTION OF THIS BILL FOR PROPER CREDIT ★
 PLEASE BRING ENTIRE BILL WHEN PAYING BY PERSON.



ADDRESS 142ND AVE N			ACCOUNT NUMBER 27-114414-0	STATEMENT DATE 06/16/04			
BILLING PERIOD			METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
FROM	TO	DAYS		PRIOR	CURRENT		
04 13 04	06 14 04	62	022998155	1788	2316	528	361

USAGE HISTORY		★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★	
DATE	CONSUMPTION (IN 1,000 GALS.)		
04/13/04	844	WATER	1515.36
02/12/04	181	TOTAL COST FOR WATER	1515.36
12/15/03	224	UTIL TAX (LR)	151.54
10/15/03	368	SEWER (LARGO INSIDE)	15599.10
08/18/03	430	BILLING CHARGE	4.50
06/16/03	361	STORMWATER (LARGO)	3031.80
AVERAGE USE FOR THIS PERIOD IS 8516 GALLONS PER DAY.			
Our average residential account uses 108 gallons per day per person)			
NEXT METER READING ON OR ABOUT 08/14/04			
DEPOSIT ON ACCOUNT .00			
		TOTAL AMOUNT DUE	\$20302.30
		DELINQUENT AFTER 5:00 PM 07/07/04	

* Ranch Mobile

VISA and MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:

- 14 SOUTH FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
- 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
- 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
- CUSTOMER SERVICE: 727-464-4000

489 Units
 County Rate : 15.95
 WWTP Rate : 17.11
 1.16 WW Income

16.80

★ RETURN TO THE TOP PORTION OF THIS BILL FOR PROPER CREDIT ★
 PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON.

SERVICE ADDRESS			ACCOUNT NUMBER		STATEMENT DATE		
998 US 19 N			27-114413-0		06/16/04		
BILLING PERIOD		DAYS	METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
FROM	TO			PRIOR	CURRENT		
04 12 04	06 14 04	63	023453702	12931	13641	710	469

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

WATER	2037.70	2037.70
TOTAL COST FOR WATER		5945.10
SEWER (LARGO OUTSIDE) * <i>Twin Palms</i>		4.50
BILLING CHARGE		

02/12/04	778
12/15/03	521
10/15/03	302
08/18/03	326
06/16/03	469

AVERAGE USE FOR THIS PERIOD IS 11269 GALLONS PER DAY.
 (Our average residential account uses 108 gallons per day per person)

NEXT METER READING ON OR ABOUT 08/14/04
 DEPOSIT ON ACCOUNT .00

TOTAL AMOUNT DUE \$7987.30
 DELINQUENT AFTER 5:00 PM 07/07/04

VISA and MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:
 14 SOUTH FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

* 149 Units

County Rates : 19.95
 WTP Rate : 21.28

1.33 WW Income

Twin Palms' Rate is higher as they are not in County Largo. PSC allows more revenue from them also.

★ REFERENCE TO THE TOP PORTION OF THIS BILL FOR PROPER CREDIT
 PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON.

ACCOL NUMBER		STATEMENT DATE			
27-114412-0		06/16/04			
DAYS	METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
		PRIOR	CURRENT		
63	023284332	79095	79459	364	722

0 0.00 \$
 1 8,458.75 +
 7,987.30 +
 20,302.30 +
 13 36,748.35 \$
 10 0.00 \$

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

WATER	1044.68	1044.68
TOTAL COST FOR WATER		104.47
UTIL TAX (LR)		7305.10
SEWER (LARGO INSIDE)		4.50
BILLING CHARGE		

* Down Yonder

PAID
 JUL 1 2004
 BY: 3051

TOTAL AMOUNT DUE \$8458.75
 DELINQUENT AFTER 5:00 PM 07/07/04

MASTERCARD now accepted at any of our Branch offices or
 by calling Customer Service 464-4000.

OFFICE LOCATIONS:
 4000 FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

*
 229 Units
 County Rate: 15.95
 WWT P Rate: 17.11
 1.16 WW Income

Rate increase 19/11/04
 16.80
 City release to B. P. Malsbenden

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: WTP
Docket No.:
Test Year Ended: 2003

Schedule F-7
Page 1 of 1
Preparer: [Signature]

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 is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-10,B-11

NA

Margin Reserve Calculations

Florida Public Service Commission

Company: WTP
Docket No.:
Test Year Ended: 2000

Schedule F-8
Page 1 of 1
Preparer: [Signature]

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.

Recap Schedules: F-5, F-6, F-7

NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: *WWT 8*
 Docket No.:
 Test Year Ended: *2000*

Schedule F-9
 Page 1 of
 Preparer: *cwl*

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	TY-4							---	
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)								----- -----	

NA

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: *WWT R*
 Docket No.:
 Test Year Ended: *2-3*

Schedule F-10
 Page 1 of
 Preparer: *[Signature]*

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

Line No.	(1) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Treated	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending						
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								

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

NA

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS
OF

ORIGINAL

Ranch Mobile WWT P, Inc

Exact Legal Name of Utility

54313-02-5-R



04 AUG 27 AM 10:35
Economic Regulation

FOR THE
TEST YEAR ENDED 12/31, 2004

part 2 of 3
09469-04
8/30/04

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: WWT P
 Docket No.:
 Schedule Year Ended: 2004
 Interim [] Final []
 Historical [] Projected [X]

Schedule: A-1
 Page 1 of 1
 Preparer: anton

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

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

NA

Schedule of Sewer Rate Base

Florida Public Service Commission

Company:
 Docket No.:
 Schedule Year Ended: 2007
 Interim [] Final []
 Historical [] Projected

Schedule: A-2
 Page 1 of 1
 Preparer: *cutler*

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
		<i>Test Year 2007</i>			
1	Utility Plant in Service	377,292			A-6
2	Utility Land & Land Rights	1000			A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation	4623			A-10
6	Less: CIAC				A-11
7	Accumulated Amortization of CIAC				A-12
8	Acquisition Adjustments				
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-14
11	Working Capital Allowance				A-15
12	Total Rate Base	373,669			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company:
 Docket No.:
 Schedule Year Ended: 2007
 Interim [] Final []
 Historic [] or Projected

Schedule: A-3
 Page __ of __
 Preparer: *cutler*

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	Sewer
Units	Customer	PSC Rate	Largo Rate
149 ^H	Twin Palms	21.28	19.95
229 ^H	Down Yonder	17.11	15.95
449 ^H	Ranch Mobile	17.11	15.95

*Adopted Largo Ordinance No 2004-57
 enclosing
 effective 10-1-04*

Twin Palms	21.00
Down Yonder	16.80
Ranch Mobile	16.80

ORDINANCE NO. 2004-57

AN ORDINANCE OF THE CITY OF LARGO, FLORIDA, AMENDING THE LARGO CODE OF ORDINANCES, CHAPTER 22, "UTILITIES", BY AMENDING SECTIONS 22-35 (a), SECTION 22-35 (b), SECTIONS 22-42 (a) AND SECTION 22-42 (b) BY REVISING CERTAIN RATES AND SERVICE AND CONNECTION CHARGES FOR SEWER AND RECLAIMED WATER; PROVIDING REPEAL OF ORDINANCES OR PARTS THEREOF INCONSISTENT HERewith; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Largo has identified projects to enhance the wastewater collection system, treatment system and effluent distribution system; and

WHEREAS, it is the City's intent that the users of the wastewater system pay all costs of operating the system through user charges; and

WHEREAS, the wastewater system's rates and charges must be adjusted to provide sufficient resources to pay the increased costs associated with the aforementioned projects in addition to regular operating and maintenance costs.

NOW, THEREFORE, THE CITY OF LARGO HEREBY ORDAINS:

Section 1. That Section 22-35 (a) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-35. Generally.

(a) Users within the City limits:

(1) Residential users:

\$1.37 per each thousand gallons of water consumed in excess of 3,000 gallons per month (6,000 gallons per bi-monthly billing cycle), up to a maximum of 8,000 gallons per month (16,000 gallons per bi-monthly billing cycle) and fixed monthly charges, as follows:

Single-family	\$21.55
Multifamily (duplex, triplex)	\$20.70
High density (apartments, mobile homes and condominiums)	\$16.80
Customers utilizing other water sources including but not limited to, wells, cisterns, bottled water or non-Pinellas County potable water.	\$25.68 (Fixed monthly charge)

- (2) Commercial users which will include but not be limited to all separately metered business establishments, restaurants (not operated in conjunction with a hotel or motel and separately metered), clubs (service, fraternal, or athletic), churches, public buildings, offices, clinics, libraries, markets, shops, camp sites, travel trailer parks, industrial plants, schools, hospitals, and warehouses:

\$3.45 per each thousand gallons of water consumed and fixed monthly charges based on meter sizes, as follows:

5/8 or 3/4 inch meter	\$ 18.25
1 inch meter	45.65
1 1/2 inch meter	91.30
2 inch meter	146.00
3 inch meter	274.00
4 inch meter	457.00
6 inch meter	913.00
8 inch meter	1,461.00
10 inch meter	2,099.00

Section 2. That Section 22-35 (b) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-35. Generally.

- (b) Users outside the City limits:

- (1) Residential users:

\$1.71 per each thousand gallons of water consumed in excess of 3,000 gallons per month (8,000 gallons per bi-monthly billing cycle), up to a maximum of 8,000 gallons per month (16,000 gallons per bi-monthly billing cycle) and fixed monthly charges, as follows:

Single Family	\$26.94
Multi-family (duplex, triplex)	\$25.88
High density (apartments, mobile homes, and condominiums)	\$21.00
Customers utilizing other water sources including but not limited to, wells, cisterns, bottled water or non-Pinellas County potable water.	\$32.07 (Fixed monthly charge)

- (2) Commercial users which shall include but not be limited to all separately metered business establishments, restaurants (not operated in conjunction with a hotel or motel and separately metered), clubs (service, fraternal or athletic), churches,

public buildings, offices, clinics, libraries, markets, shops, camp sites, travel trailer parks, industrial plants, schools, hospitals, and warehouses:

\$4.10 per each thousand gallons of water consumed and fixed monthly charges based on meter sizes, as follows:

5/8 or 3/4 inch meter	\$ 22.81
1 inch meter	57.06
1 1/2 inch meter	114.13
2 inch meter	182.50
3 inch meter	342.50
4 inch meter	571.25
6 inch meter	1,141.25
8 inch meter	1,826.25
10 inch meter	2,623.75

Section 3. That Section 22-42 (a) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-42. Reclaimed Water Rates and Charges

	Inside City / Inside Sewer District	Inside City / Outside Sewer District and Outside City
(a) Residential Rates		
Monthly usage fee	Flat rate: \$10.00 per month, one acre or less.	Flat rate: \$12.50 per month, one acre or less.
	\$10.00 per month Each additional acre or portion of an acre	\$12.50 per monthly Each additional acre or portion of an acre
Connection Service (S.C.) fee	1" S.C. - \$125.00	1" S.C. - \$156.25

Residential Connections of greater than 1" will be charged at commercial rates established herein.

Section 4. That Section 22-42 (b) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-42. Reclaimed Water Rates and Charges

	Inside City / Inside Sewer District	Inside City, Outside Sewer District and Outside City
(b) Commercial / Industrial / Golf Course Rates Monthly Minimum Fee (25,000 gallon minimum usage)	\$20.00	\$25.50
Commercial / Industrial usage fee	Metered: \$0.80 / 1,000 gallons (above minimum usage)	Metered: \$1.00 / 1,000 gallons (above minimum usage)
Golf Course usage fee	Metered: \$0.60 / 1,000 gallons (above minimum usage)	Metered: \$0.75 / 1,000 gallons (above minimum usage)
Application/inspection fee	\$60.00	\$75.00
Service Connection (S.C.) fee	1" S.C. - \$ 250.00 2" S.C. - 400.00 4" S.C. - 650.00 6" S.C. - 1,000.00 8" S.C. - 1,200.00	1" S.C. - \$ 312.50 2" S.C. - 600.00 4" S.C. - 812.50 6" S.C. - 1,250.00 8" S.C. - 1,500.00

Section 5. Ordinances or provisions thereof inconsistent or in conflict herewith are hereby repealed to the extent of such inconsistency or conflict.

Section 6. The adjusted rates are effective for all service billed on or after October 1, 2004, subject to the City's billing agent's capability to implement the rate changes.

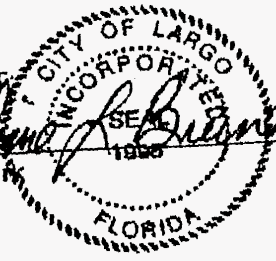
Section 7. The provisions of this ordinance shall take effect (10) ten days after final passage and adoption.

APPROVED ON FIRST READING June 1, 2004

PASSED AND ADOPTED
ON SECOND AND FINAL READING June 15, 2004

[Signature]
Mayor

ATTEST
[Signature]
City Clerk



REVIEWED AND APPROVED:
[Signature]
City Attorney

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

Florida Public Service Commission

Company: WWT P
Docket No.:
Test Year Ended: 2007

Schedule: A-4
Page of
Preparer: C. L. [Signature]

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/31/03</u> Balance		-
2	<u>2007</u> Additions		347,292
3	19_ Retirements		
4	19_ Adjustments		
5	<u>12/31/07</u> Balance		347,292
6	19_ Additions		
7	19_ Retirements		
8	19_ Adjustments		
9	<u> / / </u> Balance		
10	19_ Additions		
11	19_ Retirements		
12	19_ Adjustments		
13	<u> / / </u> Balance		
14	19_ Additions		
15	19_ Retirements		
16	19_ Adjustments		
17	<u> / / </u> Balance		
18	19_ Additions		
19	19_ Retirements		
20	19_ Adjustments		
21	<u> / / </u> Balance		

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

Additions
 CWIP 2003 42974
 Ultra Vison 2004 301812
 Awwt gate 2500
347,292

0007

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

Florida Public Service Commission

Company: *WWT &*
Docket No.:
Schedule Year Ended: *2007*
Historic [] or Projected

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

Schedule: A-5
Page of
Preparer: *W. Stone*
Recap Schedules: A-1, A-4

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

NA

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

Florida Public Service Commission

Company: WWT P
Docket No.:
Schedule Year Ended: 2009
Historic [] or Projected

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

Schedule: A-6
Page of
Preparer: C. Wilson
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises <u>Amalgamated</u>		<u>2500</u>	<u>1250</u>		
3	353 Land & Land Rights	<u>1000</u>	<u>1000</u>	<u>1000</u>		
4	354 Structures & Improvements					
5	360 Collection Sewers - Force		<u>344792</u>	<u>172396</u>		
6	361 Collection Sewers - Gravity					
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	370 Receiving Wells					
12	380 Treatment & Disposal Equipment					
13	381 Plant Sewers					
14	382 Outfall Sewer Lines					
15	389 Other Plant & Misc. Equipment					
16	390 Office Furniture & Equipment					
17	391 Transportation Equipment					
18	393 Tools, Shop & Garage Equipment					
19	395 Power Operated Equipment					
20	398 Other Tangible Plant					
21	TOTAL	<u>\$ 1000</u>	<u>\$ 348292</u>	<u>\$ 174646</u>		<u>\$</u>
22						

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: *WWT &*
 Docket No.:
 Schedule Year Ended: *2007*

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

Schedule: A-7
 Page of
 Preparer: *CW*

Line No.	(1) Description	(2) Average Amount Per Books <i>2007</i>	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total			
SEWER				
6	Plant in Service	<i>347,892</i>	<i>173,946</i>	
7	Land	<i>1000</i>	<i>1000</i>	
8	Accumulated Depreciation	<i>4623</i>	<i>2312</i>	
9	Other (Explain)			
10	Total	<i>347,269</i>	<i>172,634</i>	

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

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

Florida Public Service Commission

Company: WWTTP
Docket No.:
Test Year Ended: 2004

Schedule: A-8
Page of
Preparer: Wilton

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/31/03</u> Balance		0
2	²⁰⁰⁴ 19_ Additions		4623
3	19_ Retirements		
4	19_ Adjustments		
5	<u>12/31/04</u> Balance		4623
6	19_ Additions		
7	19_ Retirements		
8	19_ Adjustments		
9	<u> / / </u> Balance		
10	19_ Additions		
11	19_ Retirements		
12	19_ Adjustments		
13	<u> / / </u> Balance		
14	19_ Additions		
15	19_ Retirements		
16	19_ Adjustments		
17	<u> / / </u> Balance		
18	19_ Additions		
19	19_ Retirements		
20	19_ Adjustments		
21	<u> / / </u> Balance		

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

$344,792 \div 40 \text{ yrs} = 8620$
 $\div 2 = 4310$
 Amort. rate 2860 $\div 4 \text{ yrs} = 715$
 $\div 2 = 357.5$
 $4310 + 357.5 = 4667.5$
 4623

0011

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

Florida Public Service Commission

Company: WUTP
Docket No.:
Schedule Year Ended: 2007
Historic [] or Projected

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

Schedule: A-9
Page of
Preparer:
Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	301 Organization					
2	302 Franchises					
3	Total Intangible Plant					
4	304 Structures & Improvements					
5	305 Collect. & Impound. Reservoirs					
6	306 Lake, River & Other Intakes					
7	307 Wells & Springs					
8	309 Supply Mains					
9	Total Source of Supply					
10	310 Power Generation Equipment					
11	311 Pumping Equipment					
12	Total Pumping Plant					
13	320 Water Treatment Equipment					
14	330 Distr. Reservoirs & Standpipes					
15	331 Transm. & Distribution Mains					
16	333 Services					
17	334 Meters & Meter Installations					
18	335 Hydrants					
19	339 Other Plant & Misc. Equipment					
20	Total Transmission & Distribution Plant					
21	340 Office Furniture & Equipment					
22	341 Transportation Equipment					
23	343 Tools, Shop & Garage Equipment					
24	345 Power Operated Equipment					
25	348 Other Tangible Plant					
26	Total General Plant					
27	TOTAL	\$	\$	\$	\$	

WA

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

Florida Public Service Commission

Company: WUTP
Docket No.:
Schedule Year Ended: 2007
Historic [] or Projected [x]

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

Schedule: A-10
Page of
Preparer: EWL

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful \$	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises <i>Amortization</i>		313	156		
3	Total Intangible Plant					
4	354 Structures & Improvements					
5	360 Collection Sewers - Force					
6	361 Collection Sewers - Gravity		4310	2155		
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	Total Collection Plant					
12	370 Receiving Wells					
13	380 Treatment & Disposal Equipment					
14	381 Plant Sewers					
15	382 Outfall Sewer Lines					
16	389 Other Plant & Misc. Equipment					
17	Total Treatment and Disposal Plant					
18	390 Office Furniture & Equipment					
19	391 Transportation Equipment					
20	393 Tools, Shop & Garage Equipment					
21	395 Power Operated Equipment					
22	398 Other Tangible Plant					
23	Total General Plant					
24	TOTAL	\$	\$ 4623	\$ 2312	\$	\$

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

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2009*

Schedule: A-11
Page of
Preparer: *CWT*

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

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

Supporting Schedules: None
Recap Schedules: A-16

WA

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

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2007*

Schedule: A-12
Page of
Preparer: *C. J. [Signature]*

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

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

Supporting Schedules: None
Recap Schedules: A-16

NA

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: WWT P
 Docket No.:
 Test Year Ended: 2004

Schedule: A-13
 Page of
 Preparer: CW [Signature]

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.

Units	Customer	PSL Rate	Large Rate
149 ^H	Twin Palms	21.28	19.95
229 ^H	Down Yonder	17.11	15.95
489 ^H	Ranch Mobile	17.11	15.95

as per current tariff

New Rate Large effective 10-1-0
 envelope A-3*

City of Largo Ordinance N° 2007-57

Twin Palms

21.00

Down Yonder

16.80

Ranch Mobile

16.80

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

Florida Public Service Commission

Company: *WWT&P*
Docket No.:
Test Year Ended: *2007*

Schedule: A-14
Page of
Preparer: *C. B. ...*

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

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

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

* *Moves from Parent Raina Mobile 343669*

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: *WUTP*

Schedule: A-15

Docket No.:

Page of

Test Year Ended: *2004*

Preparer: *[Signature]*

Recap Schedule: A-1, A-2

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

NA

Comparative Balance Sheet

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2007*

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

Schedule: A-16
 Page of
 Preparer: *W. L. [Signature]*

Line No.	ACCOUNT NAME	Test Year Ended --/--/07	Prior Year Ended --/--/06
ASSETS			
1	Utility Plant in Service	348292	1000
2	Construction Work in Progress		42974
3	Other Utility Plant Adjustments		
4	GROSS UTILITY PLANT		
5	Less: Accumulated Depreciation	4623	
6	NET UTILITY PLANT	343669	43974
7	Cash	28308	25308
8	Accounts Rec'b - Customer		1137
9	Accum. Prov. - Uncollectible Accts (Cr.)		
10	Materials & Supplies		
11	Miscellaneous Current & Accrued Assets		
12	Other Miscellaneous Deferred Debits		
13	Accum. Deferred Income Taxes		
14	TOTAL CURRENT ASSETS AND DEFERRED DEBITS		
15	TOTAL ASSETS	368977	70416
EQUITY CAPITAL & LIABILITIES			
17	Common Stock Issued	500	500
18	Preferred Stock Issued		
19	Additional Paid in Capital	28539	28539
20	Retained Earnings	<19053>	<13698>
21	Other Equity Capital		
22	TOTAL EQUITY CAPITAL	6986	12371
23	Long-Term Debt		
24	Accounts Payable		3533
25	Notes Payable <i>Ranch Loan</i>	353645	45796
26	Customer Deposits		
27	Accrued Taxes	8346	8346
28	Accrued Interest		
29	Misc. Current & Accrued Liabilities		
30	Advances For Construction		
31	Other Deferred Credits		
32	Accum. Deferred ITCs		
33	Operating Reserves		
34	Contributions in Aid of Construction		
35	Accum. Amortization of CIAC (Dr.)		
36	Accumulated Deferred Income Taxes		
37	TOTAL LIABILITIES & OTHER CREDITS		
38	TOTAL EQUITY CAPITAL AND LIABILITIES	368977	70416

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: *WWT*
 Schedule Year Ended: *2004*
 Interim [] Final []
 Historic [] or Projected []

Schedule: B-1
 Page ___ of ___
 Docket No.:
 Preparer: *cutler*

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

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

NA

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: WWT &
 Schedule Year Ended: 2007
 Interim [] Final []
 Historic [] or Projected []

Schedule: B-2
 Page of
 Docket No.:
 Preparer: C. Wilson

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	185,468		185,468	38,283	223,751	--
2	Operation & Maintenance	175,554		177,854		177,854	B-5
3	Depreciation, net of CIAC Amort.			4,310		4,310	B-11
4	Amortization			313		313	
5	Taxes Other Than Income	8,346		8,346	1,254	10,000	B-12
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES	183,900		190,823	1,654	192,477	
8	NET OPERATING INCOME	1,568		(5,355)	36,629	31,274	
9	RATE BASE	439,774		343,669		343,669	
10	RATE OF RETURN	3.6%				9.10	

① - Rate increase only of Largo effective 8-1-04

* does not include operation & maintenance increase to cover Cost of Sewer Line Rehab. to Customers

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: *W W T Y*
Schedule Year Ended: *1964*
Interim Final
Historic or Projected

Schedule: B-3
Page of
Docket No.:
Preparer: *Clinton*

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	Sewer
-------------	-------------	-------	-------

NA

Detail of Operation & Maintenance Expenses By Month ~~Water~~

Florida Public Service Commission

Company: WTP
 Docket No.:
 Schedule Year Ended: 2004
 Historic [] or Projected

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

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

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

NA

0023

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company: WTP
 Docket No.:
 Schedule Year Ended: 2007
 Historic [] or Projected []

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

Schedule: B-5
 Page of
 Preparer: C. Miller
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	701 Salaries & Wages - Employees													
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits													
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense													
6	715 Purchased Power													
7	716 Fuel for Power Purchased													
8	718 Chemicals													
9	720 Materials & Supplies													
10	730 Contractual Services													
11	740 Rents													
12	750 Transportation Expenses													
13	755 Insurance Expense													
14	765 Regulatory Commission Expense													
15	770 Bad Debt Expense													
16	775 Miscellaneous Expenses													
17	TOTAL													\$177,854

175,396

2458

0024

① 9 months @ 14,424.27 = 129,822
 Rate increase City of Largo
 3 months @ 15,191.40 = 45,574.20
175,396.20

* Does not include Sewer Line Rehab increase to customer

M. Scallan
 Admin fee bank 2000
 State Corp fee 150
 City of Largo Permit 200
 Bank fee 108
2458

Contractual Services

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Test Year Ended: *2007*

Schedule: B-6
Page of
Preparer: *Curtis*

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
--------------------	-------------------	------------------------	---------------	--------------------------------------

<i>1</i>	<i>Ultra Vision</i>	<i>sewerline</i>	<i>301,818</i>	<i>Rehabilitate sewerline</i>
----------	---------------------	------------------	----------------	-------------------------------

enclosure



ULTRAVISION PIPELINE SERVICE
 8606 N. 40th Street
 TAMPA, FL 33604
 Tel: (813) 237-6447 Fax: (813) 643-5630

Licensed
 Insured
 Bonded

PROPOSAL

Page 1 of 1

Ranch Mobile Home Park
 5800 150th Ave. N.
 Largo, Fl. 33764

PHONE: (727) 536-3553
 FAX: (727) 536-3554
 JOB NAME/LOCATION:

DATE: 02/17/04
 PROPOSAL #: 1337

by submit specifications and estimates to:

equipment, labor and material to install 8 manhole to manhole liners totaling approximately 2503 lineal feet. We will provide the
 by pass pumping during this process as well as a post video inspection to ensure proper installation of said liner.
 will run from manhole B3 to B2 to B1 to A2 to A1A to A2 to A3 to new manhole approximately 300' north of A3 and then
 mately 300' to clean out. We will also resod as necessary.

equipment, labor and material to install a new fiberglass manhole approximately 300' north of manhole A3.

work to be conducted between the hours of 8:00AM and 4:00PM.

we propose to furnish material and labor - complete in accordance with the above specifications for the sum of:
 hundred Ninety Seven Thousand Four Hundred Twenty Two and 80/100.

Dollars: (\$ 297,422.80)

work to be made as follows:
 upon completion net 15 days

Authorized Signature Tony Helmer
 Ops. Manager
 of 1.5% on unpaid balance.

Note: All contracts not satisfied by payment terms shall bear an interest

ACCEPTANCE OF PROPOSAL - The above prices, specifications and conditions are satisfactory and are hereby accepted.
 I am authorized to do the work as specified. Payment will be made as outlined above. Date of acceptance: 2-19-04

Signature Rachel B. Buecher

Signature



ULTRAVISION PIPELINE SERVICE
8606 N. 40th Street
TAMPA, FL 33604
Tel: (813) 237-6447 Fax: (813) 643-5630

Licensed
Insured
Bonded

PROPOSAL

Page 1 of 1

ATTN: Ranch Mobile Home Park 6800 150th Ave. N. Largo, Fl. 33764	PHONE: (727) 536-3553 FAX: (727) 536-3554 JOB NAME/LOCATION:	DATE: 02/17/04 PROPOSAL #: 1347
--	--	------------------------------------

We hereby submit specifications and estimates to:

Provide equipment, labor and material to dismantel the 4" cast iron pipe assembly from the check valve through the wall of the manhole. Install new cast iron with a 90° bend and 6 feet of downspout. We will pour a new concrete bottom under the check valve and build a new concrete box and install a new aluminum lid, we will then repave the area around the new lid.

All work to be conducted between the hours of 8:00AM and 4:00PM.

We hereby propose to furnish material and labor - complete in accordance with the above specifications for the sum of:
Four Thousand Three Hundred Ninety Five and 00/100.

Dollars: (\$ 4,395.00)

Payment to be made as follows:
Due upon completion net 15 days

Authorized Signature _____ Note: All contracts not satisfied by payment terms shall bear an interest charge of 1.5% on unpaid balance.

ACCEPTANCE OF PROPOSAL - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Date of acceptance: _____

Signature [Signature] Signature [Signature]

Analysis of Rate Case Expense

Florida Public Service Commission

Company: *WWS P*
 Docket No.:
 Test Year Ended: *2007*

Schedule: B-7
 Page of
 Preparer: *aw. Lson*

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
<i>D</i>	<i>Charles W. Lson (FA)</i>		<i>75</i>	<i>2500</i>	<i>MFR preparation</i>

Total *2500*

Estimate Through
 PAA
 Commission Hearing

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

Amortization of Rate Case Expense:

	(A) Water	(B) Sewer	(C) Total
Prior Unamortized Rate Case Expense			
Current Rate Case Expense		<i>2500</i>	<i>2500</i>
Total Projected Rate Case Expense		<i>2500</i>	<i>2500</i>
Annual Amortization		<i>313</i>	<i>313</i>

Method of Allocation Between Systems:
 (Provide Calculation)

2500
Amortize 4 years
313
625

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

Florida Public Service Commission

Company: WWP

Schedule: B-8

Docket No.:

Page ___ of ___

Test Year Ended: 2007

Preparer: CWilson

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.

Year	Projects	Description	\$ Amount	Total
2003 Historical	Ultra Vision Pacell Camp	Sanaline	34,506	
		Logel (1 Time)	8,468	
		Total	<u>42,974</u>	\$ <u>42,974</u>
2004 Test	Ultra Vision CAW & CPA P#	Sevanline	301,818	
		MFR Prep	25,000	
		Total	<u>304,318</u>	\$ <u>304,318</u> 347,292
2005 Test	Ultra Vision	Sevanline	115,900	
		Total	<u>115,900</u>	\$ <u>115,900</u> 463,192

Allocation of Expenses

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Schedule Year Ended: *2007*
 Historic [] or Projected []

Schedule: B-9
 Page of
 Preparer: *awb*

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

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

NA

Net Depreciation Expense - Water

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2009*

Schedule: B-10
 Page of
 Preparer: *[Signature]*
 Recap Schedules: B-1

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

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

NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: *WUTP*
 Docket No.:
 Test Year Ended: *2007*
 Historic [] or Projected

Schedule: B-11
 Page of
 Preparer: *Curtis*
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Depr. Rate	(3) Test Year Expense	(4) Utility Adjustments	(5) Adjusted Balance	(6) % Non-Used and Useful	(7) Future Use Amount
1	351 Organization						
2	352 Franchises		<i>313</i>		<i>313</i>		
3	<i>Amortization</i>						
4	Total Intangible Plant						
5							
6	354 Structures & Improvements						
7	360 Collection Sewers - Force						
8	361 Collection Sewers - Gravity		<i>4310</i>		<i>4310</i>		
9	362 Special Collecting Structures						
10	363 Services to Customers						
11	364 Flow Measuring Devices						
12	365 Flow Measuring Installations						
13							
14	Total Collection Plant						
15							
16	370 Receiving Wells						
17							
18	380 Treatment & Disposal Equipment						
19	381 Plant Sewers						
20	382 Outfall Sewer Lines						
21	389 Other Plant & Misc. Equipment						
22							
23	Total Treatment and Disposal Plant						
24							
25	390 Office Furniture & Equipment						
26	391 Transportation Equipment						
27	393 Tools, Shop & Garage Equipment						
28	395 Power Operated Equipment						
29	398 Other Tangible Plant						
30							
31	Total General Plant						
32							
33	TOTAL DEPRECIATION EXPENSE						
34							
35	LESS: AMORTIZATION OF CIAC						
36	NET DEPRECIATION EXPENSE - SEWER		<i>4623</i>		<i>4623</i>		

Taxes Other Than Income

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Schedule Year Ended: *2004*
 Historic [] or Projected []

Schedule: B-12
 Page of
 Preparer: *[Signature]*
 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.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
	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	<i>10000</i>				
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance	<i>10000</i>				

est. water
PSC determine rate
223751
075
10,000

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: *WWT R*
 Docket No.:
 Test Year Ended: *2007*
 Historic [] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: *[Signature]*

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

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

NA

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: *WWT &*
 Docket No.:
 Test Year Ended: *2007*
 Historic [] or Projected

Schedule: C-2
 Page 1 of 1
 Preparer: *Cook*

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

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

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

NA

0034

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: *WWT R*

Page 1 of 1

Docket No.:

Preparer: *Curt*

Test Year Ended: *2004*

Supporting Schedules: D-1, C-8

Historic [] or Projected []

Recap Schedules: C-2

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

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

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2007*
Historic or Projected

Schedule: C-4
Page 1 of 1
Preparer: *[Signature]*

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

NA

Supporting Schedules: None
Recap Schedules: C-2

0036

Deferred Income Tax Expense

Florida Public Service Commission

Company: *WAPA*
 Docket No.:
 Test Year Ended: *2017*
 Historic [] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: *C. L.*

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

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

Supporting Schedules: None
 Recap Schedules: C-2

W A

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: *WSP*
 Docket No.:
 Test Year Ended: *2007*

Schedule: C-6
 Page 1 of 3
 Preparer: *[Signature]*

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

NA

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: *WPT*
 Docket No.:
 Test Year Ended: *2007*

Schedule: C-6
 Page 2 of 3
 Preparer: *[Signature]*

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

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

NA

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: *WWTP*
 Docket No.:
 Test Year Ended: *2007*

Schedule: C-6
 Page 3 of 3
 Preparer: *[Signature]*

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

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

NA

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2007*

Schedule: C-7
 Page 1 of 4
 Preparer: *cut*

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

0041

Line No.	Year	3% ITC					4% ITC						
		Amount Realized		Amortization			Amount Realized		Amortization				
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

NA

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *1957*

Schedule: C-7
 Page 2 of 4
 Preparer: *[Signature]*

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.

0042

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

NA

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: *WWT*
Docket No.:
Test Year Ended: *2004*

Schedule: C-7
Page 3 of 4
Preparer: *WWT*

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.

Amortization Period of MFR - 4 years Straight Line

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: *WNTB*
Docket No.:
Test Year Ended: *2007*
Historic [] or Projected

Schedule: C-7
Page 4 of 4
Preparer: *cwdr*

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

Parent(s) Debt Information

Florida Public Service Commission

Company: *Luigs*
 Docket No.:
 Test Year Ended: *2000*

Schedule: C-8
 Page 1 of
 Preparer: *T. Wilson*

Explanation: Provide the information required to adjust income tax expense by
 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
 and an average basis. Amounts should be parent only.

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

Supporting Schedules: None
 Recap Schedules: C-3

NA

Income Tax Returns

Florida Public Service Commission

Company: *WNT P*
Docket No.:
Test Year Ended: *2003*

Schedule: C-9
Page 1 of 1
Preparer: *[Signature]*

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.

enclosed 2003 Ranch Mobile Inc

U.S. Corporation Income Tax Return

For calendar year 2003 or tax year beginning _____, 2003, ending _____, 20____
 ▶ Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

2003

- A Check if a:**
 1 Consolidated return (attach Form 851)
 2 Personal holding co. (attach Sch. PH)
 3 Personal service corp. (as defined in Regulations sec. 1.441-3(c)--- see instructions)

QB 59-0945266 DEC2003 S29 531390 M
RANCH MOBILE INC
RANCH MOBILE PARK
6800 150TH AVE N
CLEARWATER FL 33764-7160

**I
R
S**

B Employer identification number
 59 0945266
C Date incorporated
 3/10/57
D Total assets (see page 8 of instructions)

E Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change \$ **1,866,841**

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c	415,060
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	38,136
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9	
	10 Other income (see page 9 of instructions—attach schedule)					10	18,049
	11 Total income. Add lines 3 through 10					11	471,245
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12	
	13 Salaries and wages (less employment credits)					13	86,719
	14 Repairs and maintenance					14	51,559
	15 Bad debts					15	
	16 Rents					16	
	17 Taxes and licenses					17	9,267
	18 Interest					18	
	19 Charitable contributions (see page 11 of instructions for 10% limitation)					19	
	20 Depreciation (attach Form 4562)		20	43,661			
	21 Less depreciation claimed on Schedule A and elsewhere on return		21a			21b	43,661
	22 Depletion					22	
23 Advertising					23		
24 Pension, profit-sharing, etc., plans					24		
25 Employee benefit programs					25		
26 Other deductions (attach schedule)					26	335,359	
27 Total deductions. Add lines 12 through 26					27	526,565	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	(55,320)	
29 Less:	a Net operating loss (NOL) deduction (see page 13 of instructions)	29a	153,437				
	b Special deductions (Schedule C, line 20)	29b				29c	(153,437)
30 Taxable income. Subtract line 29c from line 28					30	(208,757)	
31 Total tax (Schedule J, line 11)					31	0	
Tax and Payments	32 Payments:	a 2002 overpayment credited to 2003	32a				
		b 2003 estimated tax payments	32b				
	c Less 2003 refund applied for on Form 4466	32c	()	d Bal ▶	32d
	e Tax deposited with Form 7004					32e	
	f Credit for tax paid on undistributed capital gains (attach Form 2439)					32f	
	g Credit for Federal tax on fuels (attach Form 4136). See instructions					32g	
	32h						
33 Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached					33		
34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34		
35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	0	
36 Enter amount of line 35 you want: Credited to 2004 estimated tax ▶ Refunded ▶					36		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

Charles A Wilson, CPA, PA
 2364 Sunset Pt Rd Clearwater FL 33765

EIN 59: 3040980

Phone no. ()

Schedule A Cost of Goods Sold (see page 14 of instructions)

1	Inventory at beginning of year	
2	Purchases	
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	
6	Total. Add lines 1 through 5	
7	Inventory at end of year	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes,"

Schedule C Dividends and Special Deductions (see instructions beginning on page 15)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100	
9	Total. Add lines 1 through 8. See page 16 of instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1		
20			

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

Module J Tax Computation (see page 17 of instructions)

Check if the corporation is a member of a controlled group (see sections 1561 and 1563)

Important: Members of a controlled group, see instructions on page 17.

2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
(2) Additional 3% tax (not more than \$100,000) \$ _____

3 **Income tax.** Check if a qualified personal service corporation under section 448(d)(2) (see page 17)

4 **Alternative minimum tax** (attach Form 4626)

5 **Add lines 3 and 4**

6a **Foreign tax credit** (attach Form 1118)

b **Possessions tax credit** (attach Form 5735)

c Check: Nonconventional source fuel credit QEV credit (attach Form 8834)

d **General business credit.** Check box(es) and indicate which forms are attached.
 Form 3800 Form(s) (specify) ▶ _____

e **Credit for prior year minimum tax** (attach Form 8827)

f **Qualified zone academy bond credit** (attach Form 8860)

7 **Total credits.** Add lines 6a through 6f

8 Subtract line 7 from line 5

9 **Personal holding company tax** (attach Schedule PH (Form 1120))

10 **Other taxes.** Check if from: Form 4255 Form 8611 Form 8697
 Form 8866 Other (attach schedule)

11 **Total tax.** Add lines 8 through 10. Enter here and on line 31, page 1

6a	
6b	
6c	
6d	3,728
6e	
6f	

3	
4	
5	-
7	3,728
8	
9	
10	
11	

Module K Other Information (see page 19 of instructions)

1 Check method of accounting: a Cash
b Accrual c Other (specify) ▶ _____

2 See page 21 of the instructions and enter the:
a Business activity code no. ▶ 531390

b Business activity ▶ Cooperative

c Product or service ▶ Mobile Home Park

3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.

4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

If "Yes," enter name and EIN of the parent corporation ▶ _____

5 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ _____

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

	Yes	No
1		
2		
3	X	
4		X
5		X
6		X

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?

If "Yes," enter: (a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____

c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount

If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____

10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶ _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶

If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$ 153,437

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____

	Yes	No
7		X
8		
9		
10		
11		
12		
13		X

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		749,448		757,759
2a	Trade notes and accounts receivable	17,286		17,286	
b	Less allowance for bad debts	()	17,286	()	17,825
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		1,512		-
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	732,370		738,357	
b	Less accumulated depreciation	(481,775)	250,595	(525,436)	212,921
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		861,327		861,327
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)		17,009		17,009
15	Total assets		1,897,177		1,866,841
Liabilities and Shareholders' Equity					
16	Accounts payable		35,992		54,660
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)		26,086		31,305
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)		269,701		278,883
22	Capital stock: a Preferred stock				
	b Common stock	500	500	500	500
23	Additional paid-in capital		2,023,427		2,024,524
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		(458,529)		(523,031)
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		1,897,177		1,866,841

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)

1	Net income (loss) per books	(64,502)	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize): <u>Interest earned on reserve for Cap Improve</u>	15,375	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation \$	
a	Depreciation \$		b	Charitable contributions \$	
b	Charitable contributions \$				
c	Travel and entertainment \$		9	Add lines 7 and 8	
Net provision for Cap Improve	(6,193)		10	Income (line 28, page 1)—line 6 less line 9	(55,320)
6	Add lines 1 through 5	(55,320)			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	(458,529)	5	Distributions: a Cash	
2	Net income (loss) per books	(64,502)		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	(523,031)	8	Balance at end of year (line 4 less line 7)	(523,031)

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to your tax return.

Name(s) shown on return

Ranch Mobile Inc

Business or activity to which this form relates

Cooperative Mobile Home Park

Identifying number

59-0945266

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows and 13 sub-rows for detailed calculations. Includes fields for maximum amount, total cost, threshold cost, reduction in limitation, and dollar limitation.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 3 rows for special depreciation allowance, property subject to section 168(f)(1) election, and other depreciation (including ACRS).

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

Table with 2 rows for MACRS deductions for assets placed in service in tax years beginning before 2003 and a checkbox for grouping assets.

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

Table with 7 columns: Classification of property, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, and Depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, residential rental, and nonresidential real property.

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

Table with 6 columns: Class life, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, and Depreciation deduction. Includes rows for 12-year and 40-year class life.

Part IV Summary (see page 6 of the instructions)

Table with 3 rows for summary calculations: Listed property amount, Total amount, and Basis attributable to section 263A costs.

Affiliations Schedule

► File with each consolidated income tax return.

OMB No. 1545-0025

Tax year ending December 31, 2003

Name of common parent corporation

Ranch Mobile Inc

Employer identification number

59 : 0945266

Number, street, and room or suite no. (If a P.O. box, see instructions.)

6800 150th Ave N

City or town, state, and ZIP code

Clearwater FL 33764

Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits (See instructions.)

Corp. No.	Name and address of corporation	Employer identification number		Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation				
2	Subsidiary corporations: Ranch Mobile WWTP, Inc.	59	2305969	NA	NA
3					
4					
5					
6					
7					
8					
9					
10					
Totals (Must equal amounts shown on the consolidated tax return.) ►					

Part II Principal Business Activity, Voting Stock Information, Etc. (See instructions.)

Corp. No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions?		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation:							
2	Subsidiary corporations: Ranch Mobile WWTP, Inc.			x	500	100 %	%	x
3						%	%	
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

Ranch Mobile, Inc.
 Form 1120 – December 31, 2003
 59-0945266

Separate Taxable Income Per Reg. 1.1501-12

	<u>Form 1120</u> <u>Line</u>	<u>Ranch</u> <u>Mobile, Inc.</u>	<u>Ranch</u> <u>Mobile, WWTP</u>
Income:			
Assessments	1	415,060	
Interest	5	39,136	
Commissions	10	0	
Miscellaneous	10	2,002	
Service fees	10	<u>3,675</u>	<u>12,372</u>
		<u>459,873</u>	<u>12,372</u>
Expenses:			
Salaries	13	86,719	
Repairs	14	16,242	35,317
Taxes	17	9,117	150
Depreciation	20	43,661	
Lawn service	26	62,196	
Legal expense	26	308	8,468
Pool expense	26	7,640	
Utilities	26	110,777	
Telephone	26	2,853	
Auto	26	120	
Office	26	2,458	2,000
Insurance	26	26,595	
Professional	26	0	
Licenses and permits	26	431	
Rental - sewer	26	103,167	
Regulatory comm. expense (net)	26		<u>8,346</u>
Total expenses		<u>472,284</u>	<u>54,281</u>
Net Income (loss)		<u>(12,411)</u>	<u>(41,909)</u>

Ranch Mobile, Inc.
Form 1120 – December 31, 2003
59-0945266

Page 4:

Sch L, line 6:

Prepays	<u>0</u>
---------	----------

Sch L, line 14:

Organization expense	<u>17,009</u>
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Sch L, line 18 - Other Current Liabilities:

Amounts due to park activity organization	<u>31,305</u>
---	---------------

Sch L, line 21 – Other Liabilities:

Reserve for Capital Improvements	<u>278,883</u>
----------------------------------	----------------

Ranch Mobile, Inc.
Form 1120 – December 31, 2003
59-0945266

Page 1, line 10 - Other Income:

Commissions.	0
Miscellaneous	2,002
Service fees	<u>16,047</u>
	<u>18,049</u>

Page 1, line 26 - Other Deductions:

Pool expense	7,640
Utilities	110,777
Telephone	2,853
Auto	120
Office	4,458
Insurance	26,595
Professional	8,776
Licenses and permits	431
Regulatory Commission Expense	8,346
Lawn service	62,196
Rental - sewer	<u>103,167</u>
	<u>335,359</u>

Page 1, line 29a - Net Operating Loss:

Net operating loss carryforward from 2001	142,435
Net operating loss carryforward from 2002	<u>11,002</u>
	<u>153,437</u>

Miscellaneous Tax Information

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:

Schedule: C-10
Page 1 of 1
Preparer:

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

- (1) What tax years are open with the Internal Revenue Service? *None*
- (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
Beginning and End of Year Average

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2004*
 Schedule Year Ended:
 Historic [] or Projected []
 Subsidiary [] or Consolidated []

Schedule: D-1
 Page of
 Preparer: *Carlton*

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	—			
2	Short-Term Debt	—			
3	Preferred Stock	—			
4	Customer Deposits				
5	Common Equity	<i>1780876</i>		<i>9.10</i>	<i>9.10</i>
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	<i>1780876</i>	<i>100.00%</i>		<i>9.10</i>

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

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

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2007*
 Schedule Year Ended:
 Historic [] or Projected []

Schedule: D-2
 Page of
 Preparer: *awh*

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(4) Specific	(5) (Explain)	(6) Prorata *	
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits	<i>178,876</i>				
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total					

* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

Ranch Mobile Inc. Parent Co.

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: WUTP
 Docket No:
 Test Year Ended: 2007
 Utility or Parent
 Historic or Projected

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

Schedule: D-3
 Page of
 Preparer:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	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)	(Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
<u>NA</u>													

Recap Schedules: A-16,D-2

0050

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: *WTP*
 Docket No:
 Test Year Ended: *2007*
 Utility [] or Parent []
 Historic [] or Projected

Schedule: D-4
 Page of
 Preparer: *[Signature]*

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
----------	--------	-------------------------------	----------------------	--	----------------------------

Total

Recap Schedules: D-2

NA

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

Florida Public Service Commission

Company: WTP
Docket No:
Test Year Ended: 2007
Utility [] or Parent []
Historic [] or Projected []

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

Schedule: D-5

Page of

Preparer: [Signature]

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

Total

Supporting Schedules: D-6

Recap Schedules: A-16, D-2

0052

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

Florida Public Service Commission

Company: WUP
Docket No:
Test Year Ended: 2007
Utility [] or Parent []
Historic [] or Projected []

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

Schedule: D-6
Page of
Preparer: Cwick

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

WA

Total

Supporting Schedules: None
Recap Schedules: D-2

0053

Schedule of Customer Deposits
Beginning and End of Year Average

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2007*
Utility [] or Parent []
Historic [] or Projected

Schedule: D-7
Page of
Preparer: *[Signature]*

Explanation: Provide a schedule of customer deposits as shown.

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

NA

Recap Schedules: A-16,D-2

Rate Schedule

Florida Public Service Commission.

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

Schedule: E-1
Page ___ of ___
Preparer: *C. W. ...*

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

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

NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2
 Page ___ of ___
 Preparer: *C. L.*

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

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

VA

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule: E-3
 Page of
 Preparer: C.W.L.

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

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.

Initial Connection

Normal Reconnection

Violation Reconnection

Premises Visit

Other Charges (List)

WA

Service Availability Charges Schedule

Florida Public Service Commission

Company: *WNYD*
 Docket No.:
 Test Year Ended: *2007*
 Water [] or Sewer

Schedule: E-4
 Page ___ of ___
 Preparer: *cutler*

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

WJ

Company: WWT&P
 Docket No.:
 Projected Test Year Ended: 2007
 Water [] or Sewer []

Schedule: E-5
 Page of
 Preparer: CW

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonage Charge/MG										
Total										
General Service										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonage Charge/MG										
Total										
Multi-Family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonage Charge/MG										
Total										
Private Fire Protection										
2"										
4"										
6"										
Etc.										
Total										
Grand Total Bills										

0059

WA

Billing Analysis Schedules

Florida Public Service Commission

Company: *WUPP*
Docket No.:
Test Year Ended: *2007*
Water [] or Sewer
Customer Class:
Meter Size:

Schedule: E-6
Page of
Preparer: *C. L.*

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

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

NA

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

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2007*

Schedule F-1
Page 1 of *—*
Preparer: *[Signature]*

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

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

NA

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Test Year Ended: *2009*

Schedule F-2
Page 1 of
Preparer: *[Signature]*

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

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

WA

Water Treatment Plant Data

Florida Public Service Commission

Company: *W WTP*
Docket No.:
Test Year Ended: *May*

Schedule F-3
Page 1 of
Preparer: *Curtis*

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

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

NA

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Test Year Ended: *2003*

Schedule F-4
Page 1 of
Preparer: *[Signature]*

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.

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

JA

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2007*

Schedule F-5
Page 1 of
Preparer: *[Signature]*

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

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

WA

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: *WWT #*
Docket No.:
Test Year Ended: *2007*

Schedule F-6
Page 1 of
Preparer: *[Signature]*

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

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

*Pass Thru
Bills 2 months*

RETURN THE TOP PORTION OF THIS BILL FOR PROPER CREDIT
PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON.



ADDRESS 142ND AVE N			ACCOU. NUMBER 27-114414-0	STATEMENT DATE 06/16/04			
BILLING PERIOD			METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
FROM	TO	DAYS		PRIOR	CURRENT		
04 13 04	06 14 04	62	022998155	1788	2316	528	361

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

DATE	CONSUMPTION (IN 1,000 GALS.)	CHARGE	AMOUNT	CUMULATIVE
04/13/04	844	WATER	1515.36	1515.36
02/12/04	181	TOTAL COST FOR WATER	151.54	151.54
12/15/03	224	UTIL TAX (LR)	15599.10	15599.10
10/15/03	368	SEWER (LARGO INSIDE)	4.50	4.50
08/18/03	430	BILLING CHARGE	3031.80	3031.80
06/16/03	361	STORMWATER (LARGO)		
AVERAGE USE FOR THIS PERIOD IS 8516 GALLONS PER DAY.				
Our average residential account uses 108 gallons per day per person)				
NEXT METER READING IN OR ABOUT 08/14/04				
DEPOSIT ON ACCOUNT .00				
		TOTAL AMOUNT DUE		\$20302.30
		DELINQUENT AFTER 5:00 PM 07/07/04		

* Ranch Mobile

VISA and MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:

- 14 SOUTH FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
- 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
- 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
- CUSTOMER SERVICE: 727-464-4000

489 Units
 County Rate : 15.95
 WWT.P Rate : 17.11
 1.16 WW Income
 16.80

★ PLEASE BRING ENTIRE BILL WHEN PAYING IN FULL. ★
 RE: THE TOP PORTION OF THIS BILL FOR PROPER CREDIT ON.



METER ADDRESS				ACCOUNT NUMBER		STATEMENT DATE															
998 US 19 N				27-114413-0		06/16/04															
METER PERIOD		DAYS	METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR														
FROM	TO			PRIOR	CURRENT																
04 12 04	06 14 04	63	023453702	12931	13641	710	469														
USAGE HISTORY <table border="1"> <thead> <tr> <th>DATE</th> <th>CONSUMPTION (IN 1,000 GALS.)</th> </tr> </thead> <tbody> <tr><td>04/13/04</td><td>1046</td></tr> <tr><td>02/12/04</td><td>778</td></tr> <tr><td>12/15/03</td><td>521</td></tr> <tr><td>10/15/03</td><td>302</td></tr> <tr><td>08/18/03</td><td>326</td></tr> <tr><td>06/16/03</td><td>469</td></tr> </tbody> </table>				DATE	CONSUMPTION (IN 1,000 GALS.)	04/13/04	1046	02/12/04	778	12/15/03	521	10/15/03	302	08/18/03	326	06/16/03	469	★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★ WATER TOTAL COST FOR WATER SEWER (LARGO OUTSIDE) BILLING CHARGE <i>Twin Palms</i>		2037.70 2037.70 5945.10 4.50	
DATE	CONSUMPTION (IN 1,000 GALS.)																				
04/13/04	1046																				
02/12/04	778																				
12/15/03	521																				
10/15/03	302																				
08/18/03	326																				
06/16/03	469																				
AVERAGE USE FOR THIS PERIOD IS 11269 GALLONS PER DAY. (Our average residential account uses 108 gallons per day per person)				TOTAL AMOUNT DUE		\$7987.30															
NEXT METER READING ON OR ABOUT 08/14/04				DELINQUENT AFTER 5:00 PM 07/07/04																	
DEPOSIT ON ACCOUNT .00																					

VISA and MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:
 14 SOUTH FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

*
 149 Units
 County Rates : 19.95
 WWT Rate : 21.28
 1.33 WWT Income
 Twin Palms' Rate is higher as they are not in County, Largo. WWT allows more revenue from them also.

rate increase 10/17
 21.00

★ RETURN THE TOP PORTION OF THIS BILL FOR PROPER CREDIT ★
 PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON.



ACCOUNT NUMBER		STATEMENT DATE			
27-114412-0		06/16/04			
DAYS	METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
		PRIOR	CURRENT		
63	023284332	79095	79459	364	722

0.00 ₪
 8,458.75 +
 7,987.30 +
 20,302.30 +
 36,748.35 ₪
 0.00 ₪

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

WATER	1044.68	1044.68
TOTAL COST FOR WATER		104.47
UTIL TAX (LR)		7305.10
SEWER (LARGO INSIDE)		4.50
BILLING CHARGE		
TOTAL AMOUNT DUE		\$8458.75

* Down Yonder

IPATD
 JUL 1 2004
 BY: 3051

DELINQUENT AFTER 5:00 PM 07/07/04

MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:
 4 FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

k
 229 Units
 County Rate: 15.95
 WWT P Rate: 17.11
 1.16 WW Income

Rate increase 10/1/04
 16.80
 City volume to be paid to me

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: *WUPP*
Docket No.:
Test Year Ended: *2007*

Schedule F-7
Page 1 of
Preparer: *Andrew*

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 is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-10,B-11

NA

Margin Reserve Calculations

Florida Public Service Commission

Company: *WSP*
Docket No.:
Test Year Ended: *2007*

Schedule F-8
Page 1 of *1*
Preparer: *[Signature]*

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.

Recap Schedules: F-5,F-6,F-7

NA

Company: *WWTP*
 Docket No.:
 Test Year Ended: *2004*

Schedule F-9
 Page 1 of
 Preparer: *WTR*

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

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									-----

NA

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2007*

Schedule F-10
 Page 1 of
 Preparer: *[Signature]*

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

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual & Incr. in ERCs
		(2) Beginning	(3) Ending						
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								----- -----
Average Growth Through 5-Year Period (Col. 8)									

WA

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

ORIGINAL

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS
OF

Ranch Mobile WWT P, Inc

Exact Legal Name of Utility

54313-02-5-R



04 AUG 27 AM 10:35
ECONOMIC REGULATION

FOR THE
TEST YEAR ENDED December 31, 2005

part 3 of 3
09469-04
8/30/04

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

INDEX

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Schedule of Water Rate Base

Florida Public Service Commission

Company: WUTD
 Docket No.:
 Schedule Year Ended: 2005
 Interim [] Final []
 Historical [] Projected

Schedule: A-1
 Page 1 of 1
 Preparer: [Signature]

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.	Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-5
	Utility Land & Land Rights				A-5
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-9
6	Less: CIAC				A-11
7	Accumulated Amortization of CIAC				A-12
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-14
11	Working Capital Allowance				A-15
12	Total Rate Base				

NA

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Schedule Year Ended: *2005*
 Interim [] Final []
 Historical [] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: *awb*

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
		<i>Test Year 2005</i>			
1	Utility Plant in Service	<i>463192</i>			A-6
2	Utility Land & Land Rights	<i>1000</i>			A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation	<i>15317</i>			A-10
6	Less: CIAC				A-11
7	Accumulated Amortization of CIAC				A-12
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-14
11	Working Capital Allowance				A-15
12	Total Rate Base	<i>448875</i>			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company:
 Docket No.:
 Schedule Year Ended: 2005
 Interim [] Final []
 Historic [] or Projected [x]

Schedule: A-3
 Page __ of __
 Preparer: *ant*

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	Rate	Water	Sewer
<i>units</i>	<i>Customer</i>	<i>PSC Rate</i>		<i>Largo Rate</i>
149 ^H	Twin Palms	21.28		19.95
229 ^H	Down Yonder	17.11		15.95
419 ^H	Rand Mobile	17.11		15.95

*City of Largo Ordinance No 2004-57
 enclosing
 effective 10-1-04*

<i>Twin Palms</i>	<i>21.00</i>
<i>Down Yonder</i>	<i>16.80</i>
<i>Rand Mobile</i>	<i>16.80</i>

ORDINANCE NO. 2004-57

AN ORDINANCE OF THE CITY OF LARGO, FLORIDA, AMENDING THE LARGO CODE OF ORDINANCES, CHAPTER 22, "UTILITIES", BY AMENDING SECTIONS 22-35 (a), SECTION 22-35 (b), SECTIONS 22-42 (a) AND SECTION 22-42 (b) BY REVISING CERTAIN RATES AND SERVICE AND CONNECTION CHARGES FOR SEWER AND RECLAIMED WATER; PROVIDING REPEAL OF ORDINANCES OR PARTS THEREOF INCONSISTENT HERewith; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Largo has identified projects to enhance the wastewater collection system, treatment system and effluent distribution system; and

WHEREAS, it is the City's intent that the users of the wastewater system pay all costs of operating the system through user charges; and

WHEREAS, the wastewater system's rates and charges must be adjusted to provide sufficient resources to pay the increased costs associated with the aforementioned projects in addition to regular operating and maintenance costs.

NOW, THEREFORE, THE CITY OF LARGO HEREBY ORDAINS:

Section 1. That Section 22-35 (a) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-35. Generally.

(a) Users within the City limits:

(1) Residential users:

\$1.37 per each thousand gallons of water consumed in excess of 3,000 gallons per month (6,000 gallons per bi-monthly billing cycle), up to a maximum of 8,000 gallons per month (16,000 gallons per bi-monthly billing cycle) and fixed monthly charges, as follows:

Single-family	\$21.55
Multifamily (duplex, triplex)	\$20.70
High density (apartments, mobile homes and condominiums)	\$16.80
Customers utilizing other water sources including but not limited to, wells, cisterns, bottled water or non-Pinellas County potable water.	\$25.68 (Fixed monthly charge)

- (2) Commercial users which will include but not be limited to all separately metered business establishments, restaurants (not operated in conjunction with a hotel or motel and separately metered), clubs (service, fraternal, or athletic), churches, public buildings, offices, clinics, libraries, markets, shops, camp sites, travel trailer parks, industrial plants, schools, hospitals, and warehouses:

\$3.45 per each thousand gallons of water consumed and fixed monthly charges based on meter sizes, as follows:

5/8 or 3/4 inch meter	\$ 18.25
1 inch meter	45.65
1 1/2 inch meter	91.30
2 inch meter	146.00
3 inch meter	274.00
4 inch meter	457.00
6 inch meter	913.00
8 inch meter	1,461.00
10 inch meter	2,099.00

Section 2. That Section 22-35 (b) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-35. Generally.

- (b) Users outside the City limits:

- (1) Residential users:

\$1.71 per each thousand gallons of water consumed in excess of 3,000 gallons per month (6,000 gallons per bi-monthly billing cycle), up to a maximum of 8,000 gallons per month (16,000 gallons per bi-monthly billing cycle) and fixed monthly charges, as follows:

Single Family	\$26.94
Multi-family (duplex, triplex)	\$25.88
High density (apartments, mobile homes, and condominiums)	\$21.00
Customers utilizing other water sources including but not limited to, wells, cisterns, bottled water or non-Pinellas County potable water.	\$32.07 (Fixed monthly charge)

- (2) Commercial users which shall include but not be limited to all separately metered business establishments, restaurants (not operated in conjunction with a hotel or motel and separately metered), clubs (service, fraternal or athletic), churches,

public buildings, offices, clinics, libraries, markets, shops, camp sites, travel trailer parks, industrial plants, schools, hospitals, and warehouses:

\$4.10 per each thousand gallons of water consumed and fixed monthly charges based on meter sizes, as follows:

5/8 or 3/4 inch meter	\$	22.81
1 inch meter		57.06
1 1/2 inch meter		114.13
2 inch meter		182.50
3 inch meter		342.50
4 inch meter		571.25
6 inch meter		1,141.25
8 inch meter		1,826.25
10 inch meter		2,623.75

Section 3. That Section 22-42 (a) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-42. Reclaimed Water Rates and Charges

	Inside City / Inside Sewer District	Inside City / Outside Sewer District and Outside City
(a) Residential Rates		
Monthly usage fee	Flat rate: \$10.00 per month, one acre or less.	Flat rate: \$12.50 per month, one acre or less.
	\$10.00 per month Each additional acre or portion of an acre	\$12.50 per monthly Each additional acre or portion of an acre
Connection Service (S.C.) fee	1" S.C. - \$125.00	1" S.C. - \$156.25

Residential Connections of greater than 1" will be charged at commercial rates established herein.

Section 4. That Section 22-42 (b) of the Code of Ordinances of the City of Largo, Florida, is amended to read as follows:

Section 22-42. Reclaimed Water Rates and Charges

	Inside City / Inside Sewer District	Inside City / Outside Sewer District and Outside City
(b) Commercial / Industrial / Golf Course Rates Monthly Minimum Fee (25,000 gallon minimum usage)	\$20.00	\$25.50
Commercial / Industrial usage fee	Metered: \$0.80 / 1,000 gallons (above minimum usage)	Metered: \$1.00 / 1,000 gallons (above minimum usage)
Golf Course usage fee	Metered: \$0.60 / 1,000 gallons (above minimum usage)	Metered: \$0.75 / 1,000 gallons (above minimum usage)
Application/inspection fee	\$60.00	\$75.00
Service Connection (S.C.) fee	1" S.C. - \$ 250.00 2" S.C. - 400.00 4" S.C. - 650.00 6" S.C. - 1,000.00 8" S.C. - 1,200.00	1" S.C. - \$ 312.50 2" S.C. - 600.00 4" S.C. - 812.50 6" S.C. - 1,250.00 8" S.C. - 1,500.00

Section 5. Ordinances or provisions thereof inconsistent or in conflict herewith are hereby repealed to the extent of such inconsistency or conflict.

Section 6. The adjusted rates are effective for all service billed on or after October 1, 2004, subject to the City's billing agent's capability to implement the rate changes.

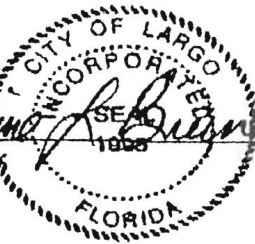
Section The provisions of this ordinance shall take effect (10) ten days after final passage and adoption.

APPROVED ON FIRST READING June 1, 2004

PASSED AND ADOPTED
ON SECOND AND FINAL READING June 15, 2004

ATTEST

City Clerk



Mayor

REVIEWED AND APPROVED:

City Attorney

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

Florida Public Service Commission

Company: WWT P
Docket No.:
Test Year Ended: 2005

Schedule: A-4
Page of
Preparer: C. Wilson

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/31/03</u> Balance		-
2	<u>2004</u> Additions		347,292
3	19_ Retirements		
4	19_ Adjustments		
5	<u>12/31/04</u> Balance		347,292
6	<u>2005</u> Additions		115,900
7	19_ Retirements		
8	19_ Adjustments		
9	<u>12/31/05</u> Balance		463,192
10	19_ Additions		
11	19_ Retirements		
12	19_ Adjustments		
13	<u> / / </u> Balance		
14	19_ Additions		
15	19_ Retirements		
16	19_ Adjustments		
17	<u> / / </u> Balance		
18	19_ Additions		
19	19_ Retirements		
20	19_ Adjustments		
21	<u> / / </u> Balance		

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

<p><u>2004</u></p> <p>Additions</p> <p>WWT P 2003 42974</p> <p>UltraVion 2004 301812</p> <p>Amortization 2500</p> <hr/> <p>347,292</p>	<p><u>2005</u></p> <p>Additions</p> <p>UltraVion 115900</p> <hr/> <p>0007</p>
--	---

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

Florida Public Service Commission

Company: WWRP
Docket No.:
Schedule Year Ended: 2005
Historic [] or Projected []

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

Schedule: A-5
Page of
Preparer: CW
Recap Schedules: A-1, A-4

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

WA

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

Florida Public Service Commission

Company: W W T P
Docket No.:
Schedule Year Ended: 2005
Historic [] or Projected

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

Schedule: A-6
Page of
Preparer: C. Wilson
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 2003	(3) Test Year 2005	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises <u>Amortization</u>		2500	1250		
3	353 Land & Land Rights	1000	1000	1000		
4	354 Structures & Improvements					
5	360 Collection Sewers - Force					
6	361 Collection Sewers - Gravity		460692	230346		
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	370 Receiving Wells					
12	380 Treatment & Disposal Equipment					
13	381 Plant Sewers					
14	382 Outfall Sewer Lines					
15	389 Other Plant & Misc. Equipment					
16	390 Office Furniture & Equipment					
17	391 Transportation Equipment					
18	393 Tools, Shop & Garage Equipment					
19	395 Power Operated Equipment					
20	398 Other Tangible Plant					
21	TOTAL	\$ 1000	\$ 464192	\$ 232596		\$
22						

Company: WWT P
 Docket No.:
 Schedule Year Ended: 2005

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

Schedule: A-7
 Page of
 Preparer: Wilson

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total			
SEWER				
6	Plant in Service	463192	231596	
7	Land	1000	1000	
8	Accumulated Depreciation	15317	7659	
9	Other (Explain)			
10	Total	448,875	240,255	

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

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

Florida Public Service Commission

Company: WWTTP
Docket No.:
Test Year Ended: 2005

Schedule: A-8
Page of
Preparer: awt

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	<u>12/31/03</u> Balance		0
2	²⁰⁰⁴ 19 Additions		4623
3	19 Retirements		
4	19 Adjustments		
5	<u>12/31/04</u> Balance		4623
6	²⁰⁰⁵ 19 Additions		10694
7	19 Retirements		
8	19 Adjustments		
9	<u>12/31/05</u> Balance		15317
10	19 Additions		
11	19 Retirements		
12	19 Adjustments		
13	<u> / / </u> Balance		
14	19 Additions		
15	19 Retirements		
16	19 Adjustments		
17	<u> / / </u> Balance		
18	19 Additions		
19	19 Retirements		
20	19 Adjustments		
21	<u> / / </u> Balance		

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

2005

$$344,792 \div 40 \text{ yrs} = 8620$$

$$+ 25 = 4310$$

Amt. 36k 2860 $\div 4 = 715$
 $\div 2 = 357.5$

Add 115900 $\div 2 = 57950$
 " 2898
 0011 1449

8620
 625
 1449
 10694

4623

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

Florida Public Service Commission

Company: WUTP
Docket No.:
Schedule Year Ended: 2005
Historic [] or Projected []

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

Schedule: A-9
Page of
Preparer: cutler
Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	301 Organization					
2	302 Franchises					
3	Total Intangible Plant					
4	304 Structures & Improvements					
5	305 Collect. & Impound. Reservoirs					
6	306 Lake, River & Other Intakes					
7	307 Wells & Springs					
8	309 Supply Mains					
9	Total Source of Supply					
10	310 Power Generation Equipment					
11	311 Pumping Equipment					
12	Total Pumping Plant					
13	320 Water Treatment Equipment					
14	330 Distr. Reservoirs & Standpipes					
15	331 Transm. & Distribution Mains					
16	333 Services					
17	334 Meters & Meter Installations					
18	335 Hydrants					
19	339 Other Plant & Misc. Equipment					
20	Total Transmission & Distribution Plant					
21	340 Office Furniture & Equipment					
22	341 Transportation Equipment					
23	343 Tools, Shop & Garage Equipment					
24	345 Power Operated Equipment					
25	348 Other Tangible Plant					
26	Total General Plant					
27	TOTAL	\$	\$	\$	\$	

WA

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

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Schedule Year Ended: *2005*
Historic [] or Projected []

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

Schedule: A-10
Page of
Preparer: *awb*
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 2003	(3) Test Year 2005	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	351 Organization					
2	352 Franchises <i>Amortization</i>	—	938	469		
3	Total Intangible Plant					
4	354 Structures & Improvements					
5	360 Collection Sewers - Force					
6	361 Collection Sewers - Gravity	0	14379	7190		
7	362 Special Collecting Structures					
8	363 Services to Customers					
9	364 Flow Measuring Devices					
10	365 Flow Measuring Installations					
11	Total Collection Plant					
12	370 Receiving Wells					
13	380 Treatment & Disposal Equipment					
14	381 Plant Sewers					
15	382 Outfall Sewer Lines					
16	389 Other Plant & Misc. Equipment					
17	Total Treatment and Disposal Plant					
18	390 Office Furniture & Equipment					
19	391 Transportation Equipment					
20	393 Tools, Shop & Garage Equipment					
21	395 Power Operated Equipment					
22	398 Other Tangible Plant					
23	Total General Plant					
24	TOTAL	\$ 0	\$ 15317	\$ 7659		\$

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

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *205*

Schedule: A-11
Page of
Preparer: *Wilson*

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

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

Supporting Schedules: None
Recap Schedules: A-16

WA

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

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2005*

Schedule: A-12
Page of
Preparer: *CWilson*

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

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

Supporting Schedules: None
Recap Schedules: A-16

NA

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company:
 Docket No.:
 Schedule Year Ended: 2009
 Interim [] Final []
 Historic [] or Projected []

Schedule: A-3
 Page __ of __
 Preparer: *aut*

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	Sewer
<i>units</i>	<i>Customer</i>	<i>PSC Rate</i>	<i>Largo Rate</i>
149 ^H	Twin Palms	21.28	19.95
229 ^H	Down Yonder	17.11	15.95
429 ^H	Ranch Mobile	17.11	15.95

*City of Largo Ordinance No. 2004-57
 enclosing
 effective 10-1-04*

<i>Twin Palms</i>	<i>21.00</i>
<i>Down Yonder</i>	<i>16.80</i>
<i>Ranch Mobile</i>	<i>16.80</i>

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

Florida Public Service Commission

Company: *WWT P*
Docket No.:
Test Year Ended: *2005*

Schedule: A-14
Page of
Preparer: *Curtis*

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

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

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

** Money from Parent Ranch Mobile 463, 192*

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: WWT
Docket No.:
Test Year Ended: 2005

Schedule: A-15
Page ___ of ___
Preparer: [Signature]
Recap Schedule: A-1, A-2

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

NA

Comparative Balance Sheet

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2008*

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

Schedule: A-16
 Page of
 Preparer: *C. Wilson*

Line No.	ACCOUNT NAME	Test Year Ended --/--/-- <i>12/31/08</i>	Prior Year Ended --/--/-- <i>12/31/07</i>
ASSETS			
1	Utility Plant in Service	<i>464192</i>	<i>1000</i>
2	Construction Work in Progress		<i>42974</i>
3	Other Utility Plant Adjustments		
4	GROSS UTILITY PLANT		
5	Less: Accumulated Depreciation <i>+ Amortization</i>	<i>15312</i>	
6	NET UTILITY PLANT	<i>44875</i>	<i>43974</i>
7	Cash	<i>25308</i>	<i>25308</i>
8	Accounts Rec'b - Customer		<i>1134</i>
9	Accum. Prov. - Uncollectible Accts (Cr.)		
10	Materials & Supplies		
11	Miscellaneous Current & Accrued Assets		
12	Other Miscellaneous Deferred Debits		
13	Accum. Deferred Income Taxes		
14	TOTAL CURRENT ASSETS AND DEFERRED DEBITS		
15	TOTAL ASSETS	<i>474183</i>	<i>70416</i>
EQUITY CAPITAL & LIABILITIES			
17	Common Stock Issued	<i>500</i>	<i>500</i>
18	Preferred Stock Issued		
19	Additional Paid in Capital	<i>25539</i>	<i>25539</i>
20	Retained Earnings	<i>(36325)</i>	<i>(13698)</i>
21	Other Equity Capital		
22	TOTAL EQUITY CAPITAL	<i>(10216)</i>	<i>12341</i>
23	Long-Term Debt		
24	Accounts Payable		<i>3933</i>
25	Notes Payable <i>Ranch Home/Note</i>	<i>473,129</i>	<i>45996</i>
26	Customer Deposits		
27	Accrued Taxes	<i>11350</i>	<i>8346</i>
28	Accrued Interest		
29	Misc. Current & Accrued Liabilities		
30	Advances For Construction		
31	Other Deferred Credits		
32	Accum. Deferred ITCs		
33	Operating Reserves		
34	Contributions in Aid of Construction		
35	Accum. Amortization of CIAC (Dr.)		
36	Accumulated Deferred Income Taxes		
37	TOTAL LIABILITIES & OTHER CREDITS		
38	TOTAL EQUITY CAPITAL AND LIABILITIES	<i>474183</i>	<i>70416</i>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: *WUPP*
 Schedule Year Ended: *2005*
 Interim [] Final []
 Historic [] or Projected

Schedule: B-1
 Page of
 Docket No.:
 Preparer: *[Signature]*

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

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

WA

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: WWT#
 Schedule Year Ended: 2005
 Interim [] Final []
 Historic [] or Projected []

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

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 <u>Historical</u>	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year <u>2005</u>	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues <u>2005</u>	(7) Supporting Schedule(s)
1	OPERATING REVENUES	<u>185468</u>		<u>185468</u>	<u>66489</u>	<u>251957</u>	--
2	Operation & Maintenance	<u>175554</u>		<u>184755</u>		<u>184755</u>	B-5
3	Depreciation, net of CIAC Amort.			<u>14379</u>		<u>14379</u>	B-11
4	Amortization			<u>625</u>		<u>625</u>	
5	Taxes Other Than Income	<u>8346</u>		<u>8346</u>	<u>3004</u>	<u>11350</u>	B-12
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES	<u>183900</u>		<u>208105</u>	<u>3004</u>	<u>211109</u>	
8	NET OPERATING INCOME	<u>1568</u>		<u>(22637)</u>	<u>63485</u>	<u>40849</u>	
9	RATE BASE	<u>43974</u>		<u>448875</u>		<u>448875</u>	
10	RATE OF RETURN	<u>3.6%</u>				<u>9.1</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: *WUP*
Schedule Year Ended: *2005*
Interim [] Final []
Historic [] or Projected

Schedule: 8-3
Page __ of __
Docket No.:
Preparer: *[Signature]*

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	Sewer
----------	-------------	-------	-------

NA

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: WWT
 Docket No.:
 Schedule Year Ended: 2005
 Historic [] or Projected (H)

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-4
 Page of
 Preparer: [Signature]
 Recap Schedules: B-1

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

0023

NA

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company: WWT P
 Docket No.:
 Schedule Year Ended: 2005
 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-5
 Page of
 Preparer: [Signature]
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	701 Salaries & Wages - Employees													
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits													
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense													
6	715 Purchased Power													
7	716 Fuel for Power Purchased													
8	718 Chemicals													
9	720 Materials & Supplies													
10	730 Contractual Services													
11	740 Rents													
12	750 Transportation Expenses													
13	755 Insurance Expense													
14	765 Regulatory Commission Expense													
15	770 Bad Debt Expense													
16	775 Miscellaneous Expenses													
17	TOTAL													\$ 184,755

182,257

2458

0024

Rate increases City of Largo, City Ordinance 20 4-57

Votes	Contract	Rate monthly	Month	Annual
149	Wastewater	21.00	3129	3738
229	Down Water	16.80	3847	46167
149	Road Mobile	16.80	8215	98582
			15191	182257

Current 173,093
 2003/2004
 Miscellaneous Expense Budget 108
 State Reg Fee 150
 City Reg Fee 200
 Road Fee 200
2458

* Does not include sewer line increases customer

Contractual Services

Florida Public Service Commission

Company: WTP

Schedule: B-6

Docket No.:

Page ___ of ___

Test Year Ended: 2008

Preparer: *WTP*

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	Ultra Vision	Service	\$ 115,900	Rehabilitated Service
---	--------------	---------	------------	-----------------------



Licensed
Insured
Bonded

ULTRAVISION PIPELINE SERVICE
8606 N. 40th Street
TAMPA, FL 33604
Tel: (813) 237-6447 Fax: (813) 643-5630

ATTN: Ralph Bircher
Ranch Mobile Home Park
6800 150th Ave N.
Largo, Fl 33764

PHONE: (727) 536-3553
FAX: (727) 536-3554
JOB NAME/LOCATION:
Ranch Mobile Home Park
6800 150th Ave N.

DATE: 06/17/04
PROPOSAL # 1495

We hereby submit specifications and estimates to:

Provide equipment, labor and material to install 5 manhole to manhole liners from M/H A1 to C1, M/H C1 to C2, M/H C2 to C3, M/H C3 to C3A, M/H C3A to C4. We will provide the necessary bypass pumping during the process as well as a post video inspection to insure proper installation of the lines.

* This price is contingent on a pre video inspection to verify that the lines are in approx the same condition as they are now. UltraVision will not be responsible for any price increase for material that they may be obligated to pay their suppliers for and if there are any increases it will be the responsibility of Ranch MHP to absorb them.

Please See Following Breakdown:

to C1 \$ 51,940.00
to C2 \$ 20,140.00
to C3 \$ 20,140.00
to C3A \$ 8,840.00
A to C4 \$ 14,840.00 *115,900*

work to be conducted between the hours of 8:00AM and 4:00PM.

We hereby propose to furnish material and labor - complete in accordance with the above specifications for the sum of:

Dollars:(\$

Payment to be made as follows:
Due upon completion net 15 days

Authorized Signature _____ Note: All contracts not satisfied by payment terms shall bear an interest charge of 1.5% on unpaid balance.

ACCEPTANCE OF PROPOSAL - The above prices, specifications and conditions are satisfactory and are hereby accepted. We are authorized to do the work as specified. Payment will be made as outlined above. Date of acceptance: _____

Signature _____ Signature _____

Analysis of Rate Case Expense

Florida Public Service Commission

Company: *WWT P*
 Docket No.:
 Test Year Ended: *2005*

Schedule: B-7
 Page of
 Preparer: *CW*

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
----------	----------------------------	---------------------------------------	-------------------------------	--	---------------------------------

Total

Estimate Through
 PAA
 Commission Hearing

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

Amortization of Rate Case Expense:	(A) Water	(B) Sewer	(C) Total
Prior Unamortized Rate Case Expense			
Current Rate Case Expense		<i>2187</i>	<i>2187</i>
Total Projected Rate Case Expense			
Annual Amortization <i>42</i>		<i>625</i>	<i>625</i>

Method of Allocation Between Systems:
 (Provide Calculation)

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

Florida Public Service Commission

Company: WWT &
Docket No.:
Test Year Ended: 2005

Schedule: B-8
Page of
Preparer: C. Wilson

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.

Year	Projects	\$ Amount	Total
2003 Historical	Seawater	37,506	
	Legal (1 Time)	8,468	
	Total	<u>42,974</u>	<u>\$ 42,974</u>

Year	Projects	\$ Amount	Total
2004 Test	Seawater	301,818	
	MFR Prep	25,000	
	Total	<u>304,318</u>	<u>\$ 304,318</u>
			<u>347,292</u>

Year	Projects	\$ Amount	Total
2005 Test	Seawater	115,900	
	Total	<u>115,900</u>	<u>\$ 115,900</u>
			<u>463,192</u>

Allocation of Expenses

Florida Public Service Commission

Company: WWT
 Docket No.:
 Schedule Year Ended: 2005
 Historic [] or Projected

Schedule: 8-9
 Page of
 Preparer: CWS

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

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

NA

Net Depreciation Expense - Water

Florida Public Service Commission

Company: W W T P
 Docket No.:
 Test Year Ended: 2005

Schedule: 8-10
 Page of
 Preparer: [Signature]
 Recap Schedules: 8-1

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

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

NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: *WWT*
 Docket No.:
 Test Year Ended: *2005*
 Historic [] or Projected

Schedule: B-11
 Page of
 Preparer: *[Signature]*
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Depr. Rate	(3) Test Year Expense	(4) Utility Adjustments	(5) Adjusted Balance	(6) % Non-Used and Useful	(7) Future Use Amount
1	351 Organization						
2	352 Franchises		<i>938</i>		<i>938</i>		
3	<i>Amort. etc</i>						
4	Total Intangible Plant						
5							
6	354 Structures & Improvements						
7	360 Collection Sewers - Force		<i>10694</i>		<i>10694</i>		
8	361 Collection Sewers - Gravity						
9	362 Special Collecting Structures						
10	363 Services to Customers						
11	364 Flow Measuring Devices						
12	365 Flow Measuring Installations						
13							
14	Total Collection Plant						
15							
16	370 Receiving Wells						
17							
18	380 Treatment & Disposal Equipment						
19	381 Plant Sewers						
20	382 Outfall Sewer Lines						
21	389 Other Plant & Misc. Equipment						
22							
23	Total Treatment and Disposal Plant						
24							
25	390 Office Furniture & Equipment						
26	391 Transportation Equipment						
27	393 Tools, Shop & Garage Equipment						
28	395 Power Operated Equipment						
29	398 Other Tangible Plant						
30							
31	Total General Plant						
32							
33	TOTAL DEPRECIATION EXPENSE						
34							
35	LESS: AMORTIZATION OF CIAC						
36	NET DEPRECIATION EXPENSE - SEWER		<i>15317</i>	<i>15317</i>			

Taxes Other Than Income

Florida Public Service Commission

Company: WATER
 Docket No.:
 Schedule Year Ended: 2005
 Historic [] or Projected []

Schedule: B-12
 Page of
 Preparer: [Signature]
 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.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
	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	11350				
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance	11350				

[Signature]

Taxes Other Than Income

Florida Public Service Commission

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

Schedule: B-12
 Page __ of __
 Preparer:
 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.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
	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	11350				
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance	11350				

44715 - 281950
 = 11350

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2005*
 Historic [] or Projected

Schedule: C-1
 Page 1 of 1
 Preparer: *Antler*

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

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

NA

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2003*
 Historic [] or Projected

Schedule: C-2
 Page 1 of 1
 Preparer: *cut*

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

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

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

NA

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: *WEP*

Page 1 of 1

Docket No.:

Preparer: *CT*

Test Year Ended: *2005*

Supporting Schedules: D-1, C-8

Historic [] or Projected

Recap Schedules: C-2

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

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

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2005*
Historic [] or Projected

Schedule: C-4
Page 1 of 1
Preparer: *[Signature]*

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

NA

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: *WWTX*

Schedule: C-5

Docket No.:

Page 1 of 1

Test Year Ended: *2005*

Preparer: *[Signature]*

Historic [] or Projected

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

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

Supporting Schedules: None

Recap Schedules: C-2

VA

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: *WWTB*
Docket No.:
Test Year Ended: *2005*

Schedule: C-6
Page 1 of 3
Preparer: *C. Wilson*

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

NA

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *201*

Schedule: C-6
 Page 2 of 3
 Preparer: *Curto*

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

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

NA

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: *WUTP*
 Docket No.:
 Test Year Ended: *2005*

Schedule: C-6
 Page 3 of 3
 Preparer: *Cutb*

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

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

NA

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *WPP*
 Docket No.:
 Test Year Ended: *2023*

Schedule: C-7
 Page 1 of 4
 Preparer: *[Signature]*

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

0041

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2004*

Schedule: C-7
 Page 2 of 4
 Preparer: *[Signature]*

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.

		8% ITC					10% ITC						
		Amount Realized		Amortization			Amount Realized		Amortization				
Line No.	Year	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
<i>NA</i>													

0042

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: *WUPP*
Docket No.:
Test Year Ended: *1985*

Schedule: C-7
Page 3 of 4
Preparer: *cmh*

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.

Amortization Preparation MFR - 4 years - Straight Line

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: *WEP*
Docket No.:
Test Year Ended: *2015*
Historic [] or Projected

Schedule: C-7

Page 4 of 4

Preparer: *C. Williams*

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

NA

Parent(s) Debt Information

Florida Public Service Commission

Company: *WWT*
 Docket No.:
 Test Year Ended: *2005*

Schedule: C-8
 Page 1 of
 Preparer: *WWT*

Explanation: Provide the information required to adjust income tax expense by 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 and an average basis. Amounts should be parent only.

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

Supporting Schedules: None
 Recap Schedules: C-3

NA

Income Tax Returns

Florida Public Service Commission

Company: *WMTA*
Docket No.:
Test Year Ended: *2003*

Schedule: C-9
Page 1 of 1
Preparer: *C. L.*

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.

enclosed 2003 Rank Mobile Inc.

U.S. Corporation Income Tax Return

For calendar year 2003 or tax year beginning _____, 2003, ending _____, 20____
 ▶ Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

2003

- A Check if a:**
 1 Consolidated return (attach Form 851)
 2 Personal holding co. (attach Sch. PH)
 3 Personal service corp. (as defined in Regulations sec. 1.441-3(c)—see instructions)

QB 59-0945266 DEC2003 S29 531390 M I R S
 RANCH MOBILE INC
 RANCH MOBILE PARK
 6800 150TH AVE N
 CLEARWATER FL 33764-7160

B Employer identification number
 59 : 0945266
C Date incorporated
 3/10/57
D Total assets (see page 8 of instructions)

E Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change \$ **1,866,841**

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c	415,060
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	38,136
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9	
	10 Other income (see page 9 of instructions—attach schedule)					10	18,049
	11 Total income. Add lines 3 through 10					11	471,245

Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)				12	
	13 Salaries and wages (less employment credits)				13	86,719
	14 Repairs and maintenance				14	51,559
	15 Bad debts				15	
	16 Rents				16	
	17 Taxes and licenses				17	9,267
	18 Interest				18	
	19 Charitable contributions (see page 11 of instructions for 10% limitation)				19	
	20 Depreciation (attach Form 4562)		20	43,661		
	21 Less depreciation claimed on Schedule A and elsewhere on return		21a		21b	43,661
	22 Depletion				22	
	23 Advertising				23	
	24 Pension, profit-sharing, etc., plans				24	
	25 Employee benefit programs				25	
26 Other deductions (attach schedule)				26	335,359	
27 Total deductions. Add lines 12 through 26				27	526,565	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28	(55,320)	
29 Less: a Net operating loss (NOL) deduction (see page 13 of instructions)		29a	153,437			
b Special deductions (Schedule C, line 20)		29b		29c	(153,437)	

Tax and Payments	30 Taxable income. Subtract line 29c from line 28				30	(208,757)	
	31 Total tax (Schedule J, line 11)				31	0	
	32 Payments: a 2002 overpayment credited to 2003	32a					
	b 2003 estimated tax payments	32b					
	c Less 2003 refund applied for on Form 4466	32c	()	d Bal ▶	32d	
	e Tax deposited with Form 7004					32e	
	f Credit for tax paid on undistributed capital gains (attach Form 2439)					32f	
	g Credit for Federal tax on fuels (attach Form 4136). See instructions					32g	
	33 Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached					33	
	34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34	
35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	0	
36 Enter amount of line 35 you want: Credited to 2004 estimated tax ▶ Refunded ▶					36		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

Charles A Wilson, CPA, PA
 2364 Sunset Pt Rd Clearwater FL 33765

EIN 59: 3040980

Phone no. ()

Schedule A Cost of Goods Sold (see page 14 of instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	8	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (see instructions beginning on page 15)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100	
9	Total. Add lines 1 through 8. See page 16 of instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up (section 78)			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1			
20				

Schedule E

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1				

Module J Tax Computation (see page 17 of instructions)

Check if the corporation is a member of a controlled group (see sections 1561 and 1563)

Important: Members of a controlled group, see instructions on page 17.

2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
(2) Additional 3% tax (not more than \$100,000) \$ _____

3 Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17)

4 Alternative minimum tax (attach Form 4626)

5 Add lines 3 and 4

6a Foreign tax credit (attach Form 1118)

b Possessions tax credit (attach Form 5735)

c Check: Nonconventional source fuel credit QEV credit (attach Form 8834)

d General business credit. Check box(es) and indicate which forms are attached.
 Form 3800 Form(s) (specify) ▶ _____

e Credit for prior year minimum tax (attach Form 8827)

f Qualified zone academy bond credit (attach Form 8860)

7 Total credits. Add lines 6a through 6f

8 Subtract line 7 from line 5

9 Personal holding company tax (attach Schedule PH (Form 1120))

10 Other taxes. Check if from: Form 4255 Form 8611 Form 8697
 Form 8866 Other (attach schedule)

11 Total tax. Add lines 8 through 10. Enter here and on line 31, page 1

3		
4		
5		
6a		
6b		
6c		
6d	3,728	
6e		
6f		
7	3,728	
8		
9		
10		
11		

Schedule K Other Information (see page 19 of instructions)

1 Check method of accounting: **a** Cash
b Accrual **c** Other (specify) ▶ _____

2 See page 21 of the instructions and enter the:

a Business activity code no. ▶ 531390

b Business activity ▶ Cooperative

c Product or service ▶ Mobile Home Park

3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.

4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

If "Yes," enter name and EIN of the parent corporation ▶ _____

5 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ _____

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

Yes	No
X	
X	
X	
X	

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?

If "Yes," enter: (a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____

c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount

If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____

10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶ _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶

If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$ 153,437

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____

Yes	No
	X
	X

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

(2003)

The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		749,448		757,759
2a	Trade notes and accounts receivable	17,286		17,286	
b	Less allowance for bad debts	()	17,286	()	17,825
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		1,512		-
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	732,370		738,357	
b	Less accumulated depreciation	(481,775)	250,595	(525,436)	212,921
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		861,327		861,327
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)		17,009		17,009
			1,897,177		1,866,841
Liabilities and Shareholders' Equity					
16	Accounts payable		35,992		54,660
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)		26,086		31,305
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)		269,701		278,883
22	Capital stock: a Preferred stock				
	b Common stock	500	500	500	500
23	Additional paid-in capital		2,023,427		2,024,524
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		(458,529)		(523,031)
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28			1,897,177		1,866,841

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)				
1	Net income (loss) per books	(64,502)	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books			
3	Excess of capital losses over capital gains			
		15,375		
		(6,193)	9	Add lines 7 and 8
6	Add lines 1 through 5	(55,320)	10	Income (line 28, page 1)—line 6 less line 9
				(55,320)

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)				
1	Balan	(458,529)	5	D Cash
		(64,502)		
			6	Other decreases (itemize):
			7	Add lines 5 and 6
4	Add lines 1, 2, and 3	(523,031)	8	Balance at end of year (line 4 less line 7)
				(523,031)

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to your tax return.

Name(s) shown on return: Ranch Mobile Inc; Business or activity to which this form relates: Cooperative Mobile Home Park; Identifying number: 59-0945266

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 13 rows for Part I. Line 1: \$100,000; Line 2: Total cost; Line 3: \$400,000; Line 4: Reduction; Line 5: Dollar limitation; Line 6-13: Detailed property information and calculations.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 3 rows for Part II. Line 14: Special depreciation allowance; Line 15: Property subject to section 168(f)(1) election; Line 16: Other depreciation (42,953).

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2003; Line 18: Grouping assets under section 168(i)(4).

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification, (b) Month and year placed in service, (c) Basis, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i list property types like 3-year, 5-year, 7-year, etc.

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

Table with 3 rows for Section C. Line 20a: Class life; Line 20b: 12-year; Line 20c: 40-year.

Part IV Summary (see page 6 of the instructions)

Table with 3 rows for Part IV. Line 21: Listed property; Line 22: Total (43,661); Line 23: Portion of the basis attributable to section 263A costs.

851

Form
(Rev. September 2000)
Department of the Treasury
Internal Revenue Service

Affiliations Schedule

► File with each consolidated income tax return.

OMB No. 1545-0025

Tax year ending December 31, 2003

Name of common parent corporation Ranch Mobile Inc Employer identification number 59 : 0945266

Number, street, and room or suite no. (If a P.O. box, see instructions.)
6800 150th Ave N

City or town, state, and ZIP code
Clearwater FL 33764

Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits (See instructions.)

Corp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation			
2	Subsidiary corporations: Ranch Mobile WWTP, Inc.	59 2305969	NA	NA
3				
4				
5				
6				
7				
8				
9				
10				

Totals (Must equal amounts shown on the consolidated tax return.) . . . ►

Part II Principal Business Activity, Voting Stock Information, Etc. (See instructions.)

Corp.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions?		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation:							
2	Subsidiary corporations: Ranch Mobile WWTP, Inc.			x	500	100 %	%	x
3						%	%	
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10								

Ranch Mobile, Inc.
Form 1120 – December 31, 2003
59-0945266

Separate Taxable Income Per Reg. 1.1501-12

	<u>Form 1120</u> <u>Line</u>	<u>Ranch</u> <u>Mobile, Inc.</u>	<u>Ranch</u> <u>Mobile, WWTP</u>
Income:			
Assessments	1	415,060	
Interest	5	39,136	
Commissions	10	0	
Miscellaneous	10	2,002	
Service fees	10	<u>3,675</u>	<u>12,372</u>
		<u>459,873</u>	<u>12,372</u>
Expenses:			
Salaries	13	86,719	
Repairs	14	16,242	35,317
Taxes	17	9,117	150
Depreciation	20	43,661	
Lawn service	26	62,196	
Legal expense	26	308	8,468
Pool expense	26	7,640	
Utilities	26	110,777	
Telephone	26	2,853	
Auto	26	120	
Office	26	2,458	2,000
Insurance	26	26,595	
Professional	26	0	
Licenses and permits	26	431	
Rental - sewer	26	103,167	
Regulatory comm. expense (net)	26	<u> </u>	<u>8,346</u>
Total expenses		<u>472,284</u>	<u>54,281</u>
Net Income (loss)		<u>(12,411)</u>	<u>(41,909)</u>

Ranch Mobile, Inc.
Form 1120 – December 31, 2003
59-0945266

Page 4:

Sch L, line 6:

Prepays	<u>0</u>
---------	----------

Sch L, line 14:

Organization expense	<u>17,009</u>
----------------------	---------------

Sch L, line 18 - Other Current Liabilities:

Amounts due to park activity organization	<u>31,305</u>
---	---------------

Sch L, line 21 – Other Liabilities:

Reserve for Capital Improvements	<u>278,883</u>
----------------------------------	----------------

Ranch Mobile, Inc.
Form 1120 – December 31, 2003
59-0945266

Page 1, line 10 - Other Income:

Commissions	0
Miscellaneous	2,002
Service fees	<u>16,047</u>
	<u>18,049</u>

Page 1, line 26 - Other Deductions:

Pool expense	7,640
Utilities	110,777
Telephone	2,853
Auto	120
Office	4,458
Insurance	26,595
Professional	8,776
Licenses and permits	431
Regulatory Commission Expense	8,346
Lawn service	62,196
Rental - sewer	<u>103,167</u>
	<u>335,359</u>

Page 1, line 29a - Net Operating Loss:

Net operating loss carryforward from 2001	142,435
Net operating loss carryforward from 2002	<u>11,002</u>
	<u>153,437</u>

Miscellaneous Tax Information

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2008*

Schedule: C-10
Page 1 of 1
Preparer: *[Signature]*

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

- (1) What tax years are open with the Internal Revenue Service? *None*
- (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
Beginning and End of Year Average

Florida Public Service Commission

Company: *unapp*
Docket No.:
Test Year Ended: *2005*
Schedule Year Ended:
Historic [] or Projected
Subsidiary [] or Consolidated

Schedule: D-1
Page of
Preparer: *amb*

Parent to be Consolidated

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity	<i>1,780,600</i>		<i>9.10</i>	<i>9.10</i>
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	<i>1,780,600</i>	<i>100.00%</i>		<i>9.10</i>

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

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

Florida Public Service Commission

Company: *WWT*
 Docket No.:
 Test Year Ended:
 Schedule Year Ended: *2008*
 Historic [] or Projected []

Schedule: D-2
 Page of
 Preparer: *C. Wilson*

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

Line No.	(1) Class of Capital	(2) Test Year Per Books <i>2008</i>	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity	<i>1780876</i>				
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total					

* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

Rand Mobile Inc. Parent Co.

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: WUTP
 Docket No:
 Test Year Ended: 2005
 Utility [] or Parent []
 Historic [] or Projected []

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

Schedule: D-3
 Page of
 Preparer: ew,lsa

(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)	Principal or Premium Outstanding 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)

WA

0050

Recap Schedules: A-16, D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: WTR
 Docket No:
 Test Year Ended: 2005
 Utility [] or Parent []
 Historic [] or Projected

Schedule: D-4
 Page of
 Preparer: [Signature]

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
----------	--------	-------------------------------	----------------------	--	----------------------------

WA

Total

Recap Schedules: D-2

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

Florida Public Service Commission

Company: *WTP*
Docket No:
Test Year Ended: *2004*
Utility or Parent
Historic or Projected

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

Schedule: D-5

Page of

Preparer: *[Signature]*

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

Total

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

0052

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

Florida Public Service Commission

Company: WWT P
 Docket No:
 Test Year Ended: 2008
 Utility [] or Parent []
 Historic [] or Projected []

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

Schedule: D-6
 Page of
 Preparer: [Signature]

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

NA

Total

Supporting Schedules: None
 Recap Schedules: D-2

0053

Schedule of Customer Deposits
Beginning and End of Year Average

Florida Public Service Commission

Company: WUTC
Docket No.:
Test Year Ended: 2008
Utility [] or Parent []
Historic [] or Projected

Schedule: D-7
Page of
Preparer: [Signature]

Explanation: Provide a schedule of customer deposits as shown.

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

NA

Recap Schedules: A-16, D-2

Rate Schedule

Florida Public Service Commission

Company: WUTC
Docket No.:
Test Year Ended: 2005
Water [] or Sewer []

Schedule: E-1
Page of
Preparer: CW

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

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

NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: *WUPP*
 Docket No.:
 Test Year Ended: *2007*
 Water [] or Sewer []

Schedule: E-2
 Page of
 Preparer: *WUPP*

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

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

WA

Miscellaneous Service Charges

Florida Public Service Commission

Company: WUPP
 Docket No.:
 Test Year Ended: 2007
 Water [] or Sewer []

Schedule: E-3
 Page ___ of ___
 Preparer: [Signature]

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

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

NA

Service Availability Charges Schedule

Florida Public Service Commission

Company: *WNTY*
 Docket No.:
 Test Year Ended: *2008*
 Water [] or Sewer *[]*

Schedule: E-4
 Page of
 Preparer: *[Signature]*

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

WA

Billing Analysis Schedules

Florida Public Service Commission

Company: *WWR*
Docket No.:
Test Year Ended: *2011*
Water [] or Sewer []
Customer Class:
Meter Size:

Schedule: E-6
Page ___ of ___
Preparer: *[Signature]*

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

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

NA

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

Florida Public Service Commission

Company: *WAPA*
Docket No.:
Test Year Ended: *2008*

Schedule F-1
Page 1 of *1*
Preparer: *and*

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

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

NA

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2005*

Schedule F-2
Page 1 of
Preparer: *[Signature]*

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

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

NA

Water Treatment Plant Data

Florida Public Service Commission

Company: *WWT R*

Schedule F-3

Docket No.:

Page 1 of

Test Year Ended: *2005*

Preparer: *[Signature]*

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

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

NA

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: *WWTP*
Docket No.:
Test Year Ended: *2008*

Schedule F-4
Page 1 of
Preparer: *Wilson*

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.

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

WA

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *2010*

Schedule F-5
Page 1 of
Preparer: *[Signature]*

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

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

NA

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: *W W &*
Docket No.:
Test Year Ended: *2/1*

Schedule F-6
Page 1 of
Preparer: *[Signature]*

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

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

*Was thru
Bills 2 month*

RETURN THE TOP PORTION OF THIS BILL FOR PROPER CREDIT
PLEASE BRING ENTIRE BILL WHEN PAYING PERSON.



ADDRESS 142ND AVE N			ACCOUNT NUMBER 27-114414-0	STATEMENT DATE 06/16/04		
BILLING PERIOD		METER NUMBER 022998155	METER READINGS		CONSUMPTION (IN 1,000 GALLONS) 528	SAME PERIOD LAST YEAR 361
FROM 04 13 04	TO 06 14 04		PRIOR 1788	CURRENT 2316		

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

USAGE HISTORY	
DATE	CONSUMPTION (IN 1,000 GALS.)
04/13/04	844
02/12/04	181
12/15/03	224
10/15/03	368
08/18/03	430
06/16/03	361
AVERAGE USE FOR THIS PERIOD IS 8516 GALLONS PER DAY. (our average residential account uses 108 gallons per day per person)	
NEXT METER READING IN OR ABOUT 08/14/04	
DEPOSIT ON ACCOUNT .00	

WATER	1515.36	1515
TOTAL COST FOR WATER		151
UTIL TAX (LR)		15599
SEWER (LARGO INSIDE)		4
BILLING CHARGE		3031
STORMWATER (LARGO) * <i>Ranch Mobile</i>		
TOTAL AMOUNT DUE		\$20302.30
DELINQUENT AFTER 5:00 PM 07/07/04		

VISA and MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:

14 SOUTH FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

489 Units
County Rate : 15.95
W.W.T.P Rate : 17.11
1.16 W.W. Income

16.80

★ RE THE TOP PORTION OF THIS BILL FOR PROPE REDIT ★
PLEASE BRING ENTIRE BILL WHEN PAYING IN SON.



CE ADDRESS

ACCOUNT NUMBER

STATEMENT DATE

998 US 19 N

27-114413-0

06/16/04

BILLING PERIOD

METER NUMBER

METER READINGS

CONSUMPTION

SAME PERIOD LAST YEAR

DATE	TO	DAYS	METER NUMBER	PRIOR	CURRENT	(IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
04 12 04	06 14 04	63	023453702	12931	13641	710	469

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

USAGE HISTORY

DATE	CONSUMPTION (IN 1,000 GALS.)
04/13/04	1046
02/12/04	778
12/15/03	521
10/15/03	302
08/18/03	326
06/16/03	469

WATER 2037.70
 TOTAL COST FOR WATER *
 SEWER (LARGO OUTSIDE) *
 BILLING CHARGE *Twin Palms*

2037.
5945.
4

AVERAGE USE FOR THIS PERIOD IS 11269 GALLONS PER DAY.
 (Our average residential account uses 108 gallons per day per person)

TOTAL AMOUNT DUE

\$7987.

DELINQUENT AFTER 5:00 PM 07/07/04

VISA and MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:

14 SOUTH FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

*

149 Units

rate increase

County Rate: 19.95
 WWT Rate: 21.28

21.00

1.33 Ww Income

Twin Palms' Rate is higher as they are not in County, Largo. ISC allows more revenue from them also.

★ RETURN THE TOP PORTION OF THIS BILL FOR PROPER CREDIT ★
 PLEASE BRING ENTIRE BILL WHEN PAYING IN PERSON.



		ACCOUNT NUMBER		STATEMENT DATE	
		27-114412-0		06/16/04	
DAYS	METER NUMBER	METER READINGS		CONSUMPTION (IN 1,000 GALLONS)	SAME PERIOD LAST YEAR
		PRIOR	CURRENT		
63	023284332	79095	79459	364	722

0.00 \$
 8,458.75 +
 7,987.30 +
 20,302.30 +
 36,748.35 \$
 0.00 \$

★ SEE REVERSE SIDE FOR EXPLANATION OF CHARGES ★

WATER	1044.68	
TOTAL COST FOR WATER		1044.
UTIL TAX (LR)		104.
SEWER (LARGO INSIDE)		7305.
BILLING CHARGE		4.
TOTAL AMOUNT DUE		\$8458.7

* Down Yonder

PAID

JUL 1 2004

BY: 3051

DELINQUENT AFTER 5:00 PM 07/07/04

MASTERCARD now accepted at any of our Branch offices or by calling Customer Service 464-4000.

OFFICE LOCATIONS:
 1 FORT HARRISON AVENUE, CLEARWATER 8:00 A.M. - 5:00 P.M. MON-FRI
 8202 113th STREET, SEMINOLE 9:00 A.M. - 5:00 P.M. MON-FRI
 2431 TAMPA ROAD, PALM HARBOR 9:00 A.M. - 5:00 P.M. MON-FRI
 CUSTOMER SERVICE: 727-464-4000

K
 229 Units
 County Rate: 15.95
 WWTP Rate: 17.11
 1.16 WW Income

Rate were 19/1/04
 16.80
 City, volume to Bonabel

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: *WUTB*
Docket No.:
Test Year Ended: *2005*

Schedule F-7
Page 1 of
Preparer: *CW*

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 is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-10,B-11

NA

Margin Reserve Calculations

Florida Public Service Commission

Company: *WTP*
Docket No.:
Test Year Ended: *203*

Schedule F-8
Page 1 of
Preparer: *Tw*

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.

Recap Schedules: F-5,F-6,F-7

NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: *WTP*
 Docket No.:
 Test Year Ended: *2008*

Schedule F-9
 Page 1 of
 Preparer: *[Signature]*

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

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) Ending						
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									----- =====

NA

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: *W. W. W. Co.*
 Docket No.:
 Test Year Ended: *2004*

Schedule F-10
 Page 1 of
 Preparer: *cutts*

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

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) Ending						
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									----- -----

NA