

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

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

OF

Gold Coast Utility Corp

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: 12/31/2005

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

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AND ENGINEERING
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OF

Gold Coast Utility Corp

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VOLUME I



FOR THE

Test Year Ended: 12/31/2005

Cronin, Jackson, Nixon & Wilson
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August 15, 2005

Officers & Directors
Gold Coast Utility Corp.

We have compiled the rate case Financial, Rate, and Engineering Minimum Filing Requirements of Gold Coast Utility Corp., for the test year ended December 31, 2005 in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

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

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

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CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
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Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 477,805	\$ 353,033 (A)	\$ 830,838	A-5
2	Utility Land & Land Rights	14,473		14,473	A-5
3	Less: Non-Used & Useful Plant	-		-	A-7
4	Construction Work in Progress			-	
5	Less: Accumulated Depreciation	(444,378)	76,036 (B)	(368,342)	A-9
6	Less: CIAC	(237,190)		(237,190)	A-12
7	Accumulated Amortization of CIAC	208,596	1,190 (C)	209,786	A-14
8	Acquisition Adjustments			-	
9	Accum. Amort. of Acq. Adjustments				
10	Advances For Construction				
11	Deferred Taxes - Net		-	-	
12	Working Capital Allowance	<u>18,605</u>	<u>12,226</u> (D)	<u>30,831</u>	A-17
13	Total Rate Base	<u>\$ 37,911</u>	<u>\$ 442,485</u>	<u>\$ 480,396</u>	

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 477,805	\$ 1,241 (A)	\$ 479,046	A-5
2	Utility Land & Land Rights	14,473		14,473	A-5
3	Less: Non-Used & Useful Plant	-		-	A-7
4	Construction Work in Progress			-	
5	Less: Accumulated Depreciation	(444,378)	6,695 (B)	(437,683)	A-9
6	Less: CIAC	(237,190)		(237,190)	A-12
7	Accumulated Amortization of CIAC	208,596	1,190 (C)	209,786	A-14
8	Acquisition Adjustments				
9	Accum. Amort. of Acq. Adjustments				
10	Advances For Construction				
11	Deferred Taxes - Net		-	-	
12	Working Capital Allowance	<u>18,605</u>	<u>-</u>	<u>18,605</u>	A-17
13	Total Rate Base	<u>\$ 37,911</u>	<u>\$ 9,126</u>	<u>\$ 47,037</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: CJK&W

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

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 704,804	\$ 430,591 (A)	\$ 1,135,395	A-6
2	Utility Land & Land Rights	34,247	25,000 (B)	59,247	A-6
3	Less: Non-Used & Useful Plant	-		-	
4	Construction Work in Progress				
5	Less: Accumulated Depreciation	(634,755)	133,358 (C)	(501,397)	A-10
6	Less: CIAC	(189,368)		(189,368)	A-12
7	Accumulated Amortization of CIAC	183,661	2,905 (D)	186,566	A-14
8	Acquisition Adjustments			-	
9	Accum. Amort. of Acq. Adjustments				
10	Advances For Construction				
11	Deferred Taxes - Net		-	-	
12	Working Capital Allowance	<u>33,304</u>	<u>15,561</u> (E)	<u>48,865</u>	A-17
13	Total Rate Base	<u>\$ 131,893</u>	<u>\$ 607,415</u>	<u>\$ 739,308</u>	

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

(1)	(2)	(3)	(4)	(5)
Line No.	Balance Per Books	A-3 Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	\$ 704,804	\$ 704,804	A-6
2	Utility Land & Land Rights	34,247	34,247	A-6
3	Less: Non-Used & Useful Plant	-	-	
4	Construction Work in Progress			
5	Less: Accumulated Depreciation	(634,755) \$	(647,312)	A-10
6	Less: CIAC	(189,368)	(189,368)	A-12
7	Accumulated Amortization of CIAC	183,661	2,905 (B)	A-14
8	Acquisition Adjustments		-	
9	Accum. Amort. of Acq. Adjustments			
10	Advances For Construction			
11	Deferred Taxes - Net		-	
12	Working Capital Allowance	33,304	33,304	A-17
13	Total Rate Base	\$ 131,893	\$ (9,652)	

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 4
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	1) Proforma adjustments		
3	a) Chart recorder and meter at water plant (Started 2/06) (Acct 320)	\$ 829	
4	b) Three phase, two HP wastewater pump (Started 6/06) (Acct 371)		\$ 4,292
5	c) Reuse pump at wastewater treatment plant (Started 4/06) (Acct 371)		969
6	d) Computer and printer for office (Started 6/06) (Acct 340/390)	1,194	1,194
7	e) Wiring and starters for blower motors (Started 1/06) (Acct 380)		1,514
8	f) New truck (Started 1/06) (Acct 341/391)	16,130	16,130
9	g) Air cond. and insulation at water plant office (Started 6/06) (Acct 340)	3,634	
10	h) Truck winch (Started 2/06) (Acct 347/397)	1,347	1,347
11	i) Disc for tractor (Started 2/06) (Acct 347/397)	668	668
12	j) Signage for both plants and sprayfield (Started 3/06) (Acct 347/397)	331	661
13	k) Check valves at lift station (Started 3/06) (Acct 370)		617
14	l) Switch-over and scales for Cl cylinders (Est. Comp. 9/06) (Acct 339)	4,600	
15	m) Switch-over and scales for Cl cylinders (Est. Comp. 9/06) (Acct 380)		4,600
16	n) 125KW generator with auto switch-over (Est. Comp. 8/06) (Acct 310)	60,000	
17	o) 125KW generator on trailer (Est. Comp. 8/06) (Acct 355)		65,000
18	p) Pumps, wiring and controls for liftstation (Est. Comp. 8/06) (Acct 370)		55,000
19	q) Pumps, wiring and controls for liftstation (Est. Comp. 11/06) (Acct 370)		55,000
20	r) Wtr. plt. controls, wiring, and mtr. starters (Est. Comp. 12/06) (Acct 320)	65,000	
21	s) Backflow prevention devices w/ master mtr. (Est. Comp. 3/07) (Acct 336)	146,000	
22	t) Update all L.S with generator quick-connect (Est. Comp. 2/07) (Acct 370)		35,000
23	u) New steel building at sewer plant (Est. Comp. 7/07) (Acct 304/354)	60,000	60,000
24	v) Install lift station at water plant bathroom (Est. Comp. 6/07) (Acct 370)		20,000
25	w) Roof replacement at wtr., swr. plants (Est. Comp. 7/07) (Acct 304/354)	7,000	21,000
26	x) Gator ATV (Est. Comp. 7/06) (Acct 345/395)	7,000	7,000
27	y) Truck (Est. Comp. 6/06) (Acct 341/391)	20,548	20,548
28	z) Wastewater plant improvements (Est. Comp. 12/06) (Acct 354)		60,000
29	aa) Purchase and install inflow protectors (Est. Comp. 8/06) (Acct 361)		2,500
30	ab) Rehab. manholes, potential line coating (Est. Comp. 8/07) (Acct 361)		100,000
31	ac) Backhoe (Est. Comp. 7/06) (Acct 345/395)	36,000	36,000
32	ad) Repairs to road to sewer plant (Est. Comp 12/06) (Acct 354)		30,000
33	ae) New laptop (Est. Comp. 7/06) (Acct 340/390)	750	750
34	af) Build storage building at water plant (Est. Comp. 11/06) (Acct 304)	15,000	
35	ag) Truck (Est. Comp. 7/06) (Acct 341/391)	4,779	4,779
36	Total proforma plant adjustments	450,810	604,569

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [] Projected [X]

Schedule: A-3
 Page 2 of 4
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	<u>2) Proforma plant retirements</u>		
2	a) Chart recorder and meter retirements (Acct 320)	(622)	
3	b) Two phase, three horsepower pump retirement (Acct 371)		(3,219)
4	c) Reuse pump retirement (Acct 371)		(727)
5	d) Computer and printer retirement (Acct 340/390)	(896)	(896)
6	e) Motor starters for blowers retirement (Acct 380)		(1,136)
7	f) Wtr. plant controls, wiring, and motor starters (Acct 320)	(48,750)	
8	g) Roof replacement at water, sewer plants (Acct 304/354)	(5,250)	(15,750)
9	h) Gator ATV retirement (Acct 345/395)	(5,250)	(5,250)
10	i) Wastewater plant improvements (Acct 354)		(45,000)
11	j) Rehab. manholes, potential line coating (Est. Comp. 8/07) (Acct 361)		(75,000)
12	k) backhoe retirement (Acct 345/395)	(27,000)	(27,000)
13	l) Build storage building at water plant (Acct 304)	(11,250)	
14	Total proforma plant retirements	(99,018)	(173,978)
15	<u>3) Unrecorded Commission Adjustments</u>	1,241	
16	Total proforma adjustments to utility plant in service	\$ 353,033	\$ 430,591
17	<u>(B) Utility Land & Land Rights</u>		
18	11.5 acres of land for percolation pond (Est. Comp. 8/06) (Acct 353)		\$ 25,000
19	Total proforma adjustments to utility land & land rights		\$ 25,000
20	<u>(C) Accumulated Depreciation of Utility Plant in Service</u>		
21	<u>1) Annual depreciation of proforma plant additions</u>		
22	a) Chart recorder and meter at water plant (Started 2/06) (Acct 320)	\$ (38)	
23	b) Three phase, two horsepower wastewater pump (Started 6/06) (Acct 371)		\$ (238)
24	c) Reuse pump at wastewater treatment plant (Started 4/06) (Acct 371)		(54)
25	d) Computer and printer for office (Started 6/06) (Acct 340/390)	(199)	(199)
26	e) Wiring and starters for blower motors (Started 1/06) (Acct 380)		(84)
27	f) New truck (Started 1/06) (Acct 341/391)	(2,689)	(2,689)
28	g) Air cond. and insulation at water plant office (Started 6/06) (Acct 340)	(242)	
29	h) Truck winch (Started 2/06) (Acct 347/397)	(90)	(90)
30	i) Disc for tractor (Started 2/06) (Acct 347/397)	(45)	(45)
31	j) Signage for both plants and sprayfield (Started 3/06) (Acct 347/397)	(22)	(44)
32	k) Check valves at lift station (Started 3/06) (Acct 370)		(21)
33	l) Switch-over and scales for cl cylinders (Est. Comp. 9/06) (Acct 339)	(184)	

Company: Gold Coast Utility Corp

Schedule: A-3

Docket No.: 060246-WS

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Schedule Year Ended: December 31, 2005

Preparer: CJN&W

Interim [] Final [X]

Historic [] Projected [X]

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

Line No.	Description	Water	Wastewater
1	<u>1) Annual depreciation of proforma plant additions (continued)</u>		
2	m) Switch-over and scales for cl cylinders (Est. Comp. 9/06) (Acct 380)		(184)
3	n) 125KW generator with auto switch-over (Est. Comp. 8/06) (Acct 310)	(3,000)	
4	o) 125KW generator on trailer (Est. Comp. 8/06) (Acct 355)		(3,250)
5	p) Pumps, wiring and controls for liftstation (Est. Comp. 8/06) (Acct 370)		(1,833)
6	q) Pumps, wiring and controls for liftstation (Est. Comp. 11/06) (Acct 370)		(1,833)
7	r) Wtr. plant controls, wiring, and mtr. starters (Est. Comp. 12/06) (Acct 320)	(2,955)	
8	s) Backflow prevent. devices with mstr. meter (Est. Comp. 3/07) (Acct 336)	(9,733)	
9	t) Update all L.S with generator quick-connect (Est. Comp. 2/07) (Acct 370)		(1,167)
10	u) New steel building at sewer plant (Est. Comp. 7/07) (Acct 304/354)	(1,875)	(1,875)
11	v) Install lift station at water plant bathroom (Est. Comp. 6/07) (Acct 370)		(667)
12	w) Roof repl. at wtr. and swr. plants (Est. Comp. 7/07) (Acct 304/354)	(219)	(657)
13	x) Gator ATV (Est. Comp. 7/06) (Acct 345/395)	(584)	(584)
14	y) Truck (Est. Comp. 10/06) (Acct 341/391)	(3,425)	(3,425)
15	z) Wastewater plant improvements (Est. Comp. 12/06) (Acct 354)		(1,875)
16	aa) Purchased and install inflow protectors (Est. Comp. 8/06) (Acct 361)		(167)
17	ab) Rehabilitate manholes, potential line coating (Est. Comp. 8/07) (Acct 361)		(2,222)
18	ac) Backhoe (Est. Comp. 7/06) (Acct 345/395)	(3,000)	(3,000)
19	ad) Repairs to road to sewer plant (Est. Comp. 12/06) (Acct 354)		(938)
20	af) New laptop (Est. Comp. 7/06) (Acct 340/390)	(125)	(125)
21	ag) Build storage building at water plant (Est. Comp. 11/06) (Acct 304)	(455)	
22	ah) Truck (Est. Comp. 7/06) (Acct 341/391)	(797)	(797)
23	Total depreciation of proforma plant additions	(29,677)	(28,063)
24	<u>2) Proforma plant retirements</u>		
25	a) Chart recorder and meter retirements (Acct 320)	622	
26	b) Two phase, three horsepower pump retirement (Acct 371)		3,219
27	c) Reuse pump retirement (Acct 371)		727
28	d) Computer and printer retirement (Acct 340/390)	896	896
29	e) Motor starters for blowers retirement (Acct 380)		1,136
30	f) Wtr. plant controls, wiring, and motor starters (Acct 320)	48,750	
31	g) Roof replacement at water, sewer plants (Acct 304/354)	5,250	15,750
32	f) Gator ATV retirement (Acct 345/395)	5,250	5,250
33	i) Wastewater plant improvements (Acct 354)		45,000

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [] Projected [X]

Schedule: A-3
 Page 4 of 4
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	<u>2) Proforma plant retirements (continued)</u>		
2	j) Rehabilitate manholes, potential line coating (Est. Comp. 8/07) (Acct 361)		75,000
3	k) backhow retirement (Acct 345/395)	27,000	27,000
4	l) Build storage building at water plant (Acct 304)	11,250	
5	Total depreciation of proforma plant retirements	99,018	173,978
6	<u>3) Unrecorded Commission Adjustments</u>	6,695	(12,557)
7	Total proforma adjustments to accumulated depreciation	\$ 76,036	\$ 133,358
8	<u>(D) Accumulated Amortization of CIAC</u>		
9	Record Commission adjustments per Order No. PSC-99-1742-PAA-WS	\$ 1,190	\$ 2,905
10	<u>(E) Working Capital</u>		
11	Total adjustments to O & M Expense	\$ 97,808	\$ 124,486
12	Factor	8	8
13	Total adjustment	\$ 12,226	\$ 15,561

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

Schedule: A-3(a)
 Page 1 of 1
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	Record Commission adjustments per Order No. PSC-99-1742-PAA-WS	\$ 1,241	\$ -
3	<u>(B) Accumulated Depreciation of Utility Plant in Service</u>		
4	Record Commission adjustments per Order No. PSC-99-1742-PAA-WS	\$ 6,695	\$ (12,557)
5	<u>(C) Accumulated Amortization of CIAC</u>		
6	Record Commission adjustments per Order No. PSC-99-1742-PAA-WS	\$ 1,190	\$ 2,905

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-4
Page 1 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/98 Balance per Order No. PSC-99-1742-PAA-WS	\$ 472,012	\$ 689,087
2	1999 Additions	2,283	3,424
3	1999 Retirements		
4	Remove rate case adjustment not recorded by Company (1)	(1,241)	1
5	12/31/99 Balance	473,054	692,512
6	2000 Additions	1,403	29,901
7	2000 Retirements		
8	2000 Adjustments		
9	12/31/00 Balance	474,457	722,413
10	2001 Additions	4,778	3,319
11	2001 Retirements		
12	2001 Adjustments		
13	12/31/01 Balance	479,235	725,732
14	2002 Additions	-	297
15	2002 Retirements		
16	2002 Adjustments		
17	12/31/02 Balance	479,235	726,029
18	2003 Additions	5,986	5,984
19	2003 Retirements		
20	2003 Adjustments		
21	12/31/03 Balance	485,221	732,013
22	Note (1): The Company did not record rate case adjustments for this account. Removal of the adjustments		
23	embedded in the Order balance is necessary to show the ending balance per books. Specific adjustments		
24	for these items are made on Schedules A-1, A-3, and A-5.		

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

Schedule: A-4
 Page 2 of 2
 Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/03 Balance	485,221	732,013
2	2004 Additions	-	201
3	2004 Retirements		
4	2004 Adjustments		
5	12/31/04 Balance	485,221	732,214
6	2005 Additions	14,113	13,673
7	2005 Retirements		
8	2005 Adjustments		
9	12/31/05 Balance	\$ 499,334	\$ 745,887

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim [] Final [X]
Historic [X] Projected []

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

Schedule: A-5
Page 1 of 2
Preparer: CJN&W
Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs	\$ 120,725	\$ 120,725	\$ 120,725		\$ 120,725		
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment				\$ 60,000	60,000		
14	311.2 Pumping Equipment	30,832	30,832	30,832	77	30,909		
15	339.2 Other Plant & Misc. Equipment							
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements	2,856	2,856	2,856	65,579	68,435		
19	320.3 Water Treatment Equipment	4,096	4,096	4,096	16,377	20,473		
20	339.3 Other Plant & Misc. Equipment				4,600	4,600		
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes	90,577	90,577	90,577		90,577		
25	331.4 Transm. & Distribution Mains	147,138	147,138	147,138		147,138		
26	333.4 Services							
27	334.4 Meters & Meter Installations	6,554	6,554	6,554	1,242	7,796		
28	335.4 Hydrants	8,026	8,026	8,026		8,026		
29	336.4 Backflow Prevention Devices				146,000	146,000		
30	339.4 Other Plant & Misc. Equipment							
31	GENERAL PLANT							
32	303.5 Land & Land Rights	14,473	14,473	14,473		14,473		
33	304.5 Structures & Improvements							
34	340.5 Office Furniture & Equipment	4,702	4,702	4,702	4,682	9,384		
35	341.5 Transportation Equipment		13,673	6,837	41,457	48,294		
36	342.5 Stores Equipment							
37	343.5 Tools, Shop & Garage Equipment	1,322	1,322	1,322		1,322		
38	344.5 Laboratory Equipment	875	875	875		875		
39	345.5 Power Operated Equipment	52,939	52,939	52,939	10,673	63,612		
40	346.5 Communication Equipment		440	220		220		
41	347.5 Miscellaneous Equipment	106	106	106	2,346	2,452		
42	348.5 Other Tangible Plant							
43	TOTAL	\$ 485,221	\$ 499,334	\$ 492,278	\$ 353,033	\$ 845,311		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim Final
Historic 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 2 of 2
Preparer: CJN&W

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs	\$ 120,725	\$ 120,725	\$ 120,725		\$ 120,725		
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment	30,832	30,832	30,832	\$ 77	30,909		
15	339.2 Other Plant & Misc. Equipment							
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements	2,856	2,856	2,856	79	2,935		
19	320.3 Water Treatment Equipment	4,096	4,096	4,096	(80)	4,016		
20	339.3 Other Plant & Misc. Equipment							
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes	90,577	90,577	90,577		90,577		
25	331.4 Transm. & Distribution Mains	147,138	147,138	147,138		147,138		
26	333.4 Services	0	0					
27	334.4 Meters & Meter Installations	6,554	6,554	6,554	1,242	7,796		
28	335.4 Hydrants	8,026	8,026	8,026		8,026		
29	336.4 Backflow Prevention Devices							
30	339.4 Other Plant & Misc. Equipment							
31	GENERAL PLANT							
32	303.5 Land & Land Rights	14,473	14,473	14,473		14,473		
33	304.5 Structures & Improvements							
34	340.5 Office Furniture & Equipment	4,702	4,702	4,702		4,702		
35	341.5 Transportation Equipment	0	13,673	6,837		6,837		
36	342.5 Stores Equipment							
37	343.5 Tools, Shop & Garage Equipment	1,322	1,322	1,322		1,322		
38	344.5 Laboratory Equipment	875	875	875		875		
39	345.5 Power Operated Equipment	52,939	52,939	52,939	(77)	52,862		
40	346.5 Communication Equipment	0	440	220		220		
41	347.5 Miscellaneous Equipment	106	106	106		106		
42	348.5 Other Tangible Plant							
43	TOTAL	\$ 485,221	\$ 499,334	\$ 492,278	\$ 1,241	\$ 493,519		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim [] Final [X]
Historic [X] Projected []

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

Schedule: A-6
Page 1 of 2
Preparer: CJN&W

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force	\$ 58,987	\$ 58,987	\$ 58,987		\$ 58,987		
9	361.2 Collection Sewers - Gravity	98,615	98,615	98,615	\$ 27,500	126,115		
10	362.2 Special Collecting Structures	(12,116)	(12,116)	(12,116)		(12,116)		
11	363.2 Services to Customers	27,809	27,809	27,809		27,809		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells				165,617	165,617		
19	371.3 Pumping Equipment	1,051	1,051	1,051	1,073	2,124		
20	389.3 Other Plant & Misc. Equipment							
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights				25,000	25,000		
23	354.4 Structures & Improvements				110,250	110,250		
24	355.4 Power Generation Equipment				65,000	65,000		
25	380.4 Treatment & Disposal Equipment(1)	408,495	408,495	408,495	4,978	413,473		
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines							
28	389.4 Other Plant & Misc. Equipment	2,646	2,646	2,646		2,646		
29	RECLAIMED TREATMENT PLANT							
30	353.5 Land & Land Rights	34,247	34,247	34,247		34,247		
31	354.5 Structures & Improvements	43,056	43,056	43,056		43,056		
32	355.5 Power Generation Equipment							
33	371.5 Pumping Equipment				242	242		
34	374.5 Reuse Distribution Reservoirs							
35	389.5 Other Plant & Misc. Equipment							
36	RECLAIMED DISTRIBUTION PLANT							
37	353.6 Land & Land Rights							
38	354.6 Structures & Improvements							
39	355.6 Power Generation Equipment							
40	366.6 Resue Services							
41	367.6 Resuse Meters & Meter Inst.							
42	375.6 Reuse Trans. & Dist. Sytem	29,901	29,901	29,901		29,901		
43	389.6 Other Plant & Misc. Equipment							
44	GENERAL PLANT							
45	353.5 Land & Land Rights							
46	354.5 Structures & Improvements							
47	390.5 Office Furniture & Equipment	8,227	8,227	8,227	1,048	9,275		
48	391.5 Transportation Equipment		13,673	6,837	41,457	48,294		
49	392.5 Stores Equipment							
50	393.5 Tools, Shop & Garage Equipment	297	297	297		297		
51	394.5 Laboratory Equipment	950	950	950		950		
52	395.5 Power Operated Equipment	29,401	29,401	29,401	10,750	40,151		
53	396.5 Communication Equipment							
54	397.5 Miscellaneous Equipment	648	648	648	2,676	3,324		
55	398.5 Other Tangible Plant							
56	TOTAL	\$ 732,214	\$ 745,887	\$ 739,051	\$ 455,591	\$ 1,194,642		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim- Final
Historic Projected

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

Schedule: A-6
Page 2 of 2
Preparer: CJN&W

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force	\$ 58,987	\$ 58,987	\$ 58,987		\$ 58,987		
9	361.2 Collection Sewers - Gravity	98,615	98,615	98,615		98,615		
10	362.2 Special Collecting Structures	(12,116)	(12,116)	(12,116)		(12,116)		
11	363.2 Services to Customers	27,809	27,809	27,809		27,809		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment	1,051	1,051	1,051		1,051		
20	389.3 Other Plant & Misc. Equipment							
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	355.4 Power Generation Equipment							
25	380.4 Treatment & Disposal Equipment	408,495	408,495	408,495		408,495		
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines							
28	389.4 Other Plant & Misc. Equipment	2,646	2,646	2,646		2,646		
29	RECLAIMED TREATMENT PLANT							
30	353.5 Land & Land Rights	34,247	34,247	34,247		34,247		
31	354.5 Structures & Improvements	43,056	43,056	43,056		43,056		
32	355.5 Power Generation Equipment							
33	371.5 Pumping Equipment							
34	374.5 Reuse Distribution Reservoirs							
35	389.5 Other Plant & Misc. Equipment							
36	RECLAIMED DISTRIBUTION PLANT							
37	353.6 Land & Land Rights							
38	354.6 Structures & Improvements							
39	355.6 Power Generation Equipment							
40	366.6 Resue Services							
41	367.6 Resuse Meters & Meter Inst.							
42	375.6 Reuse Trans. & Dist. Sytem	29,901	29,901	29,901		29,901		
43	389.6 Other Plant & Misc. Equipment							
44	GENERAL PLANT							
45	353.7 Land & Land Rights							
46	354.7 Structures & Improvements							
47	390.7 Office Furniture & Equipment	8,227	8,227	8,227		8,227		
48	391.7 Transportation Equipment		13,673	6,837		6,837		
49	392.7 Stores Equipment							
50	393.7 Tools, Shop & Garage Equipment	297	297	297		297		
51	394.7 Laboratory Equipment	950	950	950		950		
52	395.7 Power Operated Equipment	29,401	29,401	29,401		29,401		
53	396.7 Communication Equipment							
54	397.7 Miscellaneous Equipment	648	648	648		648		
55	398.7 Other Tangible Plant							
56	TOTAL	\$ 732,214	\$ 745,887	\$ 739,051	\$ -	\$ 739,051		\$ -

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-7
 Page 1 of 2
 Preparer: CJN&W

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service	\$ 830,838	\$ -	\$ 830,838
2	Land	14,473	-	14,473
3	Accumulated Depreciation	(368,342)	-	(368,342)
4	Other (Explain)			
5	Total	<u>\$ 476,969</u>	<u>\$ -</u>	<u>\$ 476,969</u>
WASTEWATER				
6	Plant in Service	\$ 1,135,395	\$ -	\$ 1,135,395
7	Land	59,247	-	59,247
8	Accumulated Depreciation	(501,397)	-	(501,397)
9	Other (Explain)			
10	Total	<u>\$ 693,245</u>	<u>\$ -</u>	<u>\$ 693,245</u>

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

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service	\$ 479,046	\$ -	\$ 479,046
2	Land	14,473	-	14,473
3	Accumulated Depreciation	(437,683)	-	(437,683)
4	Other (Explain)			
5	Total	<u>\$ 55,836</u>	<u>\$ -</u>	<u>\$ 55,836</u>
WASTEWATER				
6	Plant in Service	\$ 704,804	\$ -	\$ 704,804
7	Land	34,247	-	34,247
8	Accumulated Depreciation	(647,312)	-	(647,312)
9	Other (Explain)			
10	Total	<u>\$ 91,739</u>	<u>\$ -</u>	<u>\$ 91,739</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-8
Page 1 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/98 Balance per Order No. PSC-99-1742-PAA-WS	\$ 359,290	\$ 454,604
2	1999 Additions	15,847	29,307
3	1999 Retirements		
4	Remove rate case adjustment not recorded by Company (1)	6,695	(12,558)
5	12/31/99 Balance	381,832	471,353
6	2000 Additions	16,017	29,636
7	2000 Retirements		
8	2000 Adjustments		(133)
9	12/31/00 Balance	397,849	500,856
10	2001 Additions	16,148	30,182
11	2001 Retirements		
12	2001 Adjustments	339	339
13	12/31/01 Balance	414,336	531,377
14	2002 Additions	10,992	30,293
15	2002 Retirements		
16	2002 Adjustments		
17	12/31/02 Balance	425,328	561,670
18	2003 Additions	9,411	30,491
19	2003 Retirements		
20	2003 Adjustments		(1)
21	12/31/03 Balance	434,739	592,160

22 Note (1): The Company did not record rate case adjustments for this account. Removal of the adjustments
23 embedded in the Order balance is necessary to show the ending balance per books. Specific adjustments
24 for these items are made on Schedules A-1, A-2, A-3, A-9, and A-10.

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-8
Page 2 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/03 Balance	434,739	592,160
2	2004 Additions	6,394	30,667
3	2004 Retirements		
4	2004 Adjustments	(1)	1
5	12/31/04 Balance	441,132	622,828
6	2005 Additions	6,489	23,848
7	2005 Retirements		
8	2005 Adjustments		
9	12/31/05 Balance	\$ 447,621	\$ 646,676

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Gold Coast Utility Corp

Docket No.: 060246-WS

Schedule Year Ended: December 31, 2005

Interim [] Final [X]

Historic [X] Projected []

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

Schedule: A-9

Page 1 of 2

Preparer: CJN&W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements							
7	305.2 Collect. & Impound. Reservoirs							
8	306.2 Lake, River & Other Intakes							
9	307.2 Wells & Springs	\$ 120,725	\$ 120,725	\$ 120,725	\$ (8,049)	\$ 112,676		
10	308.2 Infiltration Galleries & Tunnels							
11	309.2 Supply Mains							
12	310.2 Power Generation Equipment				3,000	3,000		
13	311.2 Pumping Equipment	30,832	30,832	30,832	795	31,627		
14	339.2 Other Plant & Misc. Equipment							
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	2,856	2,856	2,856	(13,872)	(11,016)		
17	320.3 Water Treatment Equipment	1,662	1,849	1,756	(46,309)	(44,553)		
18	339.3 Other Plant & Misc. Equipment				184	184		
19	TRANSMISSION & DISTRIBUTION PLANT							
20	304.4 Structures & Improvements							
21	330.4 Distr. Reservoirs & Standpipes	90,577	90,577	90,577	184	90,761		
22	331.4 Transm. & Distribution Mains	147,138	147,138	147,138	(187)	146,951		
23	333.4 Services							
24	334.4 Meters & Meter Installations	4,093	4,421	4,257	1,109	5,366		
25	335.4 Hydrants	8,026	8,026	8,026		8,026		
26	336.4 Backflow Prevention Devices				9,733	9,733		
27	339.4 Other Plant & Misc. Equipment							
28	GENERAL PLANT							
29	304.5 Structures & Improvements							
30	340.5 Office Furniture & Equipment	2,974	3,223	3,099	(355)	2,744		
31	341.5 Transportation Equipment		1,140	570	6,911	7,481		
32	342.5 Stores Equipment							
33	343.5 Tools, Shop & Garage Equipment	305	393	349		349		
34	344.5 Laboratory Equipment	204	262	233		233		
35	345.5 Power Operated Equipment	31,715	36,125	33,920	(29,337)	4,583		
36	346.5 Communication Equipment		22	11		11		
37	347.5 Miscellaneous Equipment	25	32	29	157	186		
38	348.5 Other Tangible Plant							
39	TOTAL	\$ 441,132	\$ 447,621	\$ 444,378	\$ (76,036)	\$ 368,342		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp

Docket No.: 060246-WS

Schedule Year Ended: December 31, 2005

Interim Final

Historic Projected

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

Schedule: A-9

Page 2 of 2

Preparer: CJN&W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements							
7	305.2 Collect. & Impound. Reservoirs							
8	306.2 Lake, River & Other Intakes							
9	307.2 Wells & Springs	\$ 120,725	\$ 120,725	\$ 120,725	\$ (8,049)	\$ 112,676		
10	308.2 Infiltration Galleries & Tunnels							
11	309.2 Supply Mains							
12	310.2 Power Generation Equipment							
13	311.2 Pumping Equipment	30,832	30,832	30,832	795	31,627		
14	339.2 Other Plant & Misc. Equipment							
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	2,856	2,856	2,856	79	2,935		
17	320.3 Water Treatment Equipment	1,662	1,849	1,756	70	1,826		
18	339.3 Other Plant & Misc. Equipment							
19	TRANSMISSION & DISTRIBUTION PLANT							
20	304.4 Structures & Improvements							
21	330.4 Distr. Reservoirs & Standpipes	90,577	90,577	90,577	184	90,761		
22	331.4 Transm. & Distribution Mains	147,138	147,138	147,138	(187)	146,951		
23	333.4 Services							
24	334.4 Meters & Meter Installations	4,093	4,421	4,257	1,109	5,366		
25	335.4 Hydrants	8,026	8,026	8,026		8,026		
26	336.4 Backflow Prevention Devices							
27	339.4 Other Plant & Misc. Equipment							
28	GENERAL PLANT							
29	304.5 Structures & Improvements							
30	340.5 Office Furniture & Equipment	2,974	3,223	3,099	(25)	3,074		
31	341.5 Transportation Equipment		1,140	570		570		
32	342.5 Stores Equipment							
33	343.5 Tools, Shop & Garage Equipment	305	393	349		349		
34	344.5 Laboratory Equipment	204	262	233		233		
35	345.5 Power Operated Equipment	31,715	36,125	33,920	(671)	33,249		
36	346.5 Communication Equipment		22	11		11		
37	347.5 Miscellaneous Equipment	25	32	29		29		
38	348.5 Other Tangible Plant							
39	TOTAL	\$ 441,132	\$ 447,621	\$ 444,378	\$ (6,695)	\$ 437,683		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp Explanation: Provide the ending balances and average
Docket No.: 060246-WS of accumulated depreciation for the prior year and the
Schedule Year Ended: December 31, test year by primary account. Also show non-used &
Interim [] Final [X] useful amounts by account.
Historic [X] Projected []

Schedule: A-10
Page 1 of 2
Preparer: CJN&W

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	\$ 31,577	\$ 32,925	\$ 32,251	\$ (55,137)	\$ (22,886)		
7	360.2 Collection Sewers - Force	58,987	58,987	58,987	524	59,511		
8	361.2 Collection Sewers - Gravity	82,794	84,983	83,889	(72,851)	11,038		
9	362.2 Special Collecting Structures							
10	363.2 Services to Customers	27,387	27,809	27,598	67	27,665		
11	364.2 Flow Measuring Devices							
12	365.2 Flow Measuring Installations							
13	389.2 Other Plant & Misc. Equipment							
14	SYSTEM PUMPING PLANT							
15	354.3 Structures & Improvements							
16	370.3 Receiving Wells				5,521	5,521		
17	371.3 Pumping Equipment	448	506	477	(3,676)	(3,199)		
18	389.3 Other Plant & Misc. Equipment							
19	TREATMENT AND DISPOSAL PLANT							
20	354.4 Structures & Improvements							
21	355.4 Power Generation Equipment				3,250	3,250		
22	380.4 Treatment & Disposal Equipment(1)	393,683	408,495	401,089	11,583	412,672		
23	381.4 Plant Sewers							
24	382.4 Outfall Sewer Lines							
25	389.4 Other Plant & Misc. Equipment	515	662	589		589		
26	RECLAIMED TREATMENT PLANT							
27	353.5 Land & Land Rights							
28	354.5 Structures & Improvements							
29	355.5 Power Generation Equipment							
30	371.5 Pumping Equipment				54	54		
31	374.5 Reuse Distribution Reservoirs							
32	389.5 Other Plant & Misc. Equipment							
33	RECLAIMED DISTRIBUTION PLANT							
34	353.6 Land & Land Rights							
35	354.6 Structures & Improvements							
36	355.6 Power Generation Equipment							
37	366.6 Resue Services							
38	367.6 Resuse Meters & Meter Inst.							
39	375.6 Reuse Trans. & Dist. Sytem	3,131	3,828	3,480		3,480		
40	389.6 Other Plant & Misc. Equipment							
41	GENERAL PLANT							
42	354.7 Structures & Improvements							
43	390.7 Office Furniture & Equipment	6,189	6,673	6,431	(1,075)	5,356		
44	391.7 Transportation Equipment		1,140	570	6,911	7,481		
45	392.7 Stores Equipment							
46	393.7 Tools, Shop & Garage Equipment	50	69	60		60		
47	394.7 Laboratory Equipment	747	810	779	(20)	759		
48	395.7 Power Operated Equipment	16,692	19,141	17,917	(28,666)	(10,749)		
49	396.7 Communication Equipment							
50	397.7 Miscellaneous Equipment	628	648	638	157	795		
51	398.7 Other Tangible Plant							
52	TOTAL	\$ 622,828	\$ 646,676	\$ 634,755	\$ (133,358)	\$ 501,397		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp Explanation: Provide the ending balances and average
Docket No.: 060246-WS of accumulated depreciation for the prior year and the
Schedule Year Ended: December 31, test year by primary account. Also show non-used &
Interim Final useful amounts by account.
Historic Projected

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

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	\$ 31,577	\$ 32,925	\$ 32,251	\$ 268	\$ 32,519		
7	360.2 Collection Sewers - Force	58,987	58,987	58,987	524	59,511		
8	361.2 Collection Sewers - Gravity	82,794	84,983	83,889	(240)	83,649		
9	362.2 Special Collecting Structures							
10	363.2 Services to Customers	27,387	27,809	27,598	67	27,665		
11	364.2 Flow Measuring Devices							
12	365.2 Flow Measuring Installations							
13	389.2 Other Plant & Misc. Equipment							
14	SYSTEM PUMPING PLANT							
15	354.3 Structures & Improvements							
16	370.3 Receiving Wells							
17	371.3 Pumping Equipment	448	506	477	32	509		
18	389.3 Other Plant & Misc. Equipment							
19	TREATMENT AND DISPOSAL PLANT							
20	354.4 Structures & Improvements							
21	355.4 Power Generation Equipment							
22	380.4 Treatment & Disposal Equipment	393,683	408,495	401,089	12,451	413,540		
23	381.4 Plant Sewers							
24	382.4 Outfall Sewer Lines							
25	389.4 Other Plant & Misc. Equipment	515	662	589		589		
26	RECLAIMED TREATMENT PLANT							
27	353.5 Land & Land Rights							
28	354.5 Structures & Improvements							
29	355.5 Power Generation Equipment							
30	371.5 Pumping Equipment							
31	374.5 Reuse Distribution Reservoirs							
32	389.5 Other Plant & Misc. Equipment							
33	RECLAIMED DISTRIBUTION PLANT							
34	353.6 Land & Land Rights							
35	354.6 Structures & Improvements							
36	355.6 Power Generation Equipment							
37	366.6 Resue Services							
38	367.6 Resuse Meters & Meter Inst.							
39	375.6 Reuse Trans. & Dist. Sytem	3,131	3,828	3,480		3,480		
40	389.6 Other Plant & Misc. Equipment							
41	GENERAL PLANT							
42	354.7 Structures & Improvements							
43	390.7 Office Furniture & Equipment	6,189	6,673	6,431	(503)	5,928		
44	391.7 Transportation Equipment		1,140	570		570		
45	392.7 Stores Equipment							
46	393.7 Tools, Shop & Garage Equipment	50	69	60		60		
47	394.7 Laboratory Equipment	747	810	779	(20)	759		
48	395.7 Power Operated Equipment	16,692	19,141	17,917		17,917		
49	396.7 Communication Equipment							
50	397.7 Miscellaneous Equipment	628	648	638	(22)	616		
51	398.7 Other Tangible Plant							
52	TOTAL	\$ 622,828	\$ 646,676	\$ 634,755	\$ 12,557	\$ 647,312		\$ -

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-11
Page 1 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/98 Balance per Order No. PSC-99-1742-PAA-WS	\$ 218,832	\$ 158,856
2	1999 Additions	2,522	4,295
3	1999 Retirements		
4	1999 Adjustments		
5	12/31/99 Balance	221,354	163,151
6	2000 Additions	2,065	3,516
7	2000 Retirements		
8	2000 Adjustments		
9	12/31/00 Balance	223,419	166,667
10	2001 Additions	1,685	2,869
11	2001 Retirements		
12	2001 Adjustments		
13	12/31/01 Balance	225,104	169,536
14	2002 Additions	2,799	4,764
15	2002 Retirements		
16	2002 Adjustments		
17	12/31/02 Balance	227,903	174,300
18	2003 Additions	3,627	6,177
19	2003 Retirements		
20	2003 Adjustments		
21	12/31/03 Balance	231,530	180,477

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-11
Page 2 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/03 Balance	231,530	180,477
2	2004 Additions	3,895	5,886
3	2004 Retirements		
4	2004 Adjustments		
5	12/31/04 Balance	235,425	186,363
6	2005 Additions	3,529	6,010
7	2005 Retirements		
8	2005 Adjustments		
9	12/31/05 Balance	<u>\$ 238,954</u>	<u>\$ 192,373</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: CJN&W

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

Line No.	(1) Description	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average
WATER				
1	Plant Capacity Charges			
2	Tap-in Fees/System Connection Fees	\$ 235,425	\$ 238,954	\$ 237,190
3	Line/Main Extension Fees			-
4	Service Connection fees			-
5	Meter Installation Fees			-
6	Contributed Property			
7	Mains	-	-	-
8	Services	-	-	-
9	Hydrants	-	-	-
10	Other (Describe)			
11	Total	<u>\$ 235,425</u>	<u>\$ 238,954</u>	<u>\$ 237,190</u>
WASTEWATER				
12	Plant Capacity Fees			-
13	Tap-in Fees/System Connection Fees	\$ 186,363	\$ 192,373	\$ 189,368
14	Line/Main Extension Fees			-
15	Contributed Lines			
16	Force Mains	-	-	-
17	Gravity Mains	-	-	-
18	Manholes	-	-	-
19	Services to Customers	-	-	-
20	Pumping Equip	-	-	-
21	Other (Describe)			
22	Total	<u>\$ 186,363</u>	<u>\$ 192,373</u>	<u>\$ 189,368</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim Final
Historic Projected

Schedule: A-12
Page 2 of 2
Preparer: CJN&W

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

Line No.	(1) Description	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average
WATER				
1	Plant Capacity Charges			
2	Tap-in Fees/System Connection Fees	\$ 235,425	\$ 238,954	\$ 237,190
3	Line/Main Extension Fees			-
4	Service Connection fees			-
5	Meter Installation Fees	-	-	-
6	Contributed Property			
7	Mains	-	-	-
8	Services	-	-	-
9	Hydrants	-	-	-
10	Other (Describe)			
11	Total	<u>\$ 235,425</u>	<u>\$ 238,954</u>	<u>\$ 237,190</u>
WASTEWATER				
12	Plant Capacity Fees			
13	Tap-in Fees/System Connection Fees	\$ 186,363	\$ 192,373	\$ 189,368
14	Line/Main Extension Fees			
15	Contributed Lines			
16	Force Mains	-	-	-
17	Gravity Mains	-	-	-
18	Manholes	-	-	-
19	Services to Customers	-	-	-
20	Pumping Equip	-	-	-
21	Other (Describe)			
22	Total	<u>\$ 186,363</u>	<u>\$ 192,373</u>	<u>\$ 189,368</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-13
Page 1 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/98 Balance per Order No. PSC-99-1742-PAA-WS	\$ 163,339	\$ 148,330
2	1999 Additions	6,481	6,270
3	1999 Retirements		
4	Remove rate case adjustment not recorded by Company (1)	(1,190)	(2,905)
5	12/31/99 Balance	168,630	151,695
6	2000 Additions	7,481	6,838
7	2000 Retirements		
8	2000 Adjustments		
9	12/31/00 Balance	176,111	158,533
10	2001 Additions	7,579	7,045
11	2001 Retirements		
12	2001 Adjustments		
13	12/31/01 Balance	183,690	165,578
14	2002 Additions	7,654	7,205
15	2002 Retirements		
16	2002 Adjustments		
17	12/31/02 Balance	191,344	172,783
18	2003 Additions	9,189	8,178
19	2003 Retirements		
20	2003 Adjustments		
21	12/31/03 Balance	200,533	180,961
22	Note (1): The Company did not record rate case adjustments for this account. Removal of the adjustments		
23	embedded in the Order balance is necessary to show the ending balance per books. Specific adjustments		
24	for these items are made on Schedules A-1, A-2, A-3, and A-14.		

Supporting Schedules: A-14
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

Schedule: A-13
Page 2 of 2
Preparer: CJN&W

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/03 Balance	200,533	180,961
2	2004 Additions	2,335	136
3	2004 Retirements		
4	2004 Adjustments		(485)
5	12/31/04 Balance	202,868	180,612
6	2005 Additions	11,456	6,097
7	2005 Retirements		
8	2005 Adjustments		1
9	12/31/05 Balance	<u>\$ 214,324</u>	<u>\$ 186,710</u>

Supporting Schedules: A-14
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-14
Page 1 of 2
Preparer: CJN&W

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

Line No.	(1) Description	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Total Test Year
WATER						
1	Plant Capacity Charges					
2	Tap-in Fees/System Connection Fees				-	-
3	Line/Main Extension Fees				-	-
4	Service Connection fees				-	-
5	Meter Installation Fees	\$ 202,868	\$ 214,324	\$ 208,596	\$ 1,190	\$ 209,786
6	Contributed Property					
7	Mains	-	-	-	-	-
8	Services	-	-	-	-	-
9	Hydrants	-	-	-	-	-
10	Other (Describe)					
11	Total	<u>\$ 202,868</u>	<u>\$ 214,324</u>	<u>\$ 208,596</u>	<u>1,190</u>	<u>\$ 209,786</u>
WASTEWATER						
12	Plant Capacity Fees	\$ 180,612	\$ 186,710	\$ 183,661	\$ 2,905	\$ 186,566
13	Tap-in Fees/System Connection Fees					
14	Line/Main Extension Fees					
15	Contributed Lines					
16	Force Mains	-	-	-	-	-
17	Gravity Mains	-	-	-	-	-
18	Manholes	-	-	-	-	-
19	Services to Customers	-	-	-	-	-
20	Pumping Equip	-	-	-	-	-
21	Other (Describe)					
22	Total	<u>\$ 180,612</u>	<u>\$ 186,710</u>	<u>\$ 183,661</u>	<u>\$ 2,905</u>	<u>\$ 186,566</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim Final
Historic Projected

Schedule: A-14
Page 2 of 2
Preparer: CJN&W

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

Line No.	(1) Description	(2) Test Year 12/31/04	(3) Test Year 12/31/05	(4) Average	(5) Test Year Adjustments	(6) Total Test Year
WATER						
1	Plant Capacity Charges					
2	Tap-in Fees/System Connection Fees				-	-
3	Line/Main Extension Fees				-	-
4	Service Connection fees				-	-
5	Meter Installation Fees	\$ 202,868	\$ 214,324	\$ 208,596	\$ 1,190	\$ 209,786
6	Contributed Property					
7	Mains	-	-	-	-	-
8	Services	-	-	-	-	-
9	Hydrants	-	-	-	-	-
10	Other (Describe)					
11	Total	<u>\$ 202,868</u>	<u>\$ 214,324</u>	<u>\$ 208,596</u>	<u>\$ 1,190</u>	<u>\$ 209,786</u>
WASTEWATER						
12	Plant Capacity Fees	\$ 180,612	\$ 186,710	\$ 183,661	\$ 2,905	\$ 186,566
13	Tap-in Fees/System Connection Fees					-
14	Line/Main Extension Fees					-
15	Contributed Lines					
16	Force Mains	-	-	-	-	-
17	Gravity Mains	-	-	-	-	-
18	Manholes	-	-	-	-	-
19	Services to Customers	-	-	-	-	-
20	Pumping Equip	-	-	-	-	-
21	Other (Describe)					
22	Total	<u>\$ 180,612</u>	<u>\$ 186,710</u>	<u>\$ 183,661</u>	<u>\$ 2,905</u>	<u>\$ 186,566</u>

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

Company: Gold Coast Utility Corp

Schedule: A-15

Docket No.: 060246-WS

Page 1 of 1

Test Year Ended: December 31, 2005

Preparer: CJN&W

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

Line
No.

1 The Company is not authorized to charge AFUDC; therefore, this schedule is not applicable.

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater

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

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

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

Schedule: A-17
 Page 1 of 1
 Preparer: CJN&W
 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.

Line No		Water	Sewer
1	<u>Final Rates - 12/31/05</u>		
2	Total O & M Expense	\$ 148,840	\$ 266,428
3	Adjustments to O & M expense per B-1 and B-2	<u>97,808</u>	<u>124,486</u>
4	Total adjusted O & M expense	246,648	390,914
5	Divide by 8	<u>8</u>	<u>8</u>
6	Equals working capital	<u>\$ 30,831</u>	<u>\$ 48,864</u>
7	<u>Interim Rates - 12/31/05</u>		
8	Total O & M Expense	\$ 148,840	\$ 266,428
9	Divide by 8	<u>8</u>	<u>8</u>
10	Equals working capital	<u>\$ 18,605</u>	<u>\$ 33,304</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

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

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

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/05	(3) Historic Year Ended 12/31/04
1	Utility Plant in Service	\$ 1,245,221	\$ 1,217,435
2	Construction Work in Progress		
3	Utility Plant Acquisition Adjustments	444,072	
4	GROSS UTILITY PLANT	1,689,293	1,217,435
5	Less: Accumulated Depreciation	(1,094,297)	(1,063,960)
6	NET UTILITY PLANT	594,996	153,475
7	Cash	23,781	14,755
8	Accounts Rec'b - trade	12,909	9,085
9	Notes Receivable		
10	Accts. Rec'b - Assoc. Cos.		
11	Notes Rec'b - Assoc. Cos.		
12	Accts. Rec'b - Other		
13	Accrued Interest Rec'b		
14	Allowance for Bad Debts		
15	Materials & Supplies		
16	Prepayments		
17	Temporary Cash Investments		
18	Miscellaneous Current & Accrued Assets		
19	TOTAL CURRENT ASSETS	36,690	23,840
20	Net nonutility property		
21	Unamortized Debt Discount & Exp.		
22	Prelim. Survey & Investigation Charges		
23	Clearing Accounts		
24	Deferred Rate Case Expense		
25	Other Miscellaneous Deferred Debits	18,715	
26	Accum. Deferred Income Taxes		
29	TOTAL OTHER ASSETS	18,715	
30	TOTAL ASSETS	\$ 650,401	\$ 177,315

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

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

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

(1)	(2)	(3)
Line No.	Test Year Ended 12/31/05	Historic Year Ended 12/31/04
<u>EQUITY CAPITAL & LIABILITIES</u>		
1 Common Stock Issued	\$ 500	\$ -
2 Preferred Stock Issued		
3 Additional Paid in Capital	28,428	
4 Retained Earnings	(22,922)	
5 Proprietary Capital		<u>25,191</u>
6 TOTAL EQUITY CAPITAL	<u>6,006</u>	<u>25,191</u>
7 Bonds		
8 Reacquired Bonds		
9 Advances From Associated Companies		
10 Other Long-Term Debt	<u>573,103</u>	<u>15,725</u>
11 TOTAL LONG-TERM DEBT	<u>573,103</u>	<u>15,725</u>
12 Accounts Payable	33,173	52,674
13 Notes Payable		
14 Notes & Accounts Payable - Assoc. Cos.	2,569	
15 Customer Deposits		
16 Accrued Taxes	1,829	14,877
17 Current Portion Long Term Debt		
18 Accrued Dividends		
19 Misc. Current and Accrued Liabilities	<u>3,428</u>	<u>30,540</u>
20 TOTAL CURRENT & ACCRUED LIABILITIES	<u>40,999</u>	<u>98,091</u>
21 Advances for Construction		
22 Prepaid Capacity Charges		
23 Accum. Deferred ITC's		
24 Operating Reserves		
25 TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>
26 Contributions in Aid of Construction	431,327	421,788
27 Less: Accum. Amortization of CIAC	(401,034)	(383,480)
28 Accumulated Deferred Income Taxes		
29 Refuse, Rolloff and Other Indiantown Company		
30 NonUtility Liabilities		
31 Total Equity Capital and Liabilities	<u>\$ 650,401</u>	<u>\$ 177,315</u>

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 140,385		\$ 140,385	\$ 225,877 (D)	\$ 366,262	B-4, E-13
2	Operation & Maintenance	148,840	97,808 (A)	246,648		246,648	B-5, B-3
3	Depreciation, net of CIAC Amort.	(4,968)	23,762 (B)	18,794		18,794	B-13, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	14,842	11,184 (C)	26,026	10,217 (E)	36,243	B-15, B-3
6	Provision for Income Taxes (1)		-	-	21,534 (F)	21,534	C-1, B-3
7	OPERATING EXPENSES	158,714	132,754	291,468	31,751	323,219	
8	NET OPERATING INCOME	\$ (18,329)	\$ (132,754)	\$ (151,083)	\$ 194,126	\$ 43,043	
9	RATE BASE	\$ 37,911		\$ 480,396		\$ 480,396	
10	RATE OF RETURN	-	%	-	%	8.96	%

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 140,385		\$ 140,385	\$ 12,286 (B)	\$ 152,671	B-4, E-13
2	Operation & Maintenance	148,840	(10,181) (A)	138,659		138,659	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	(4,968)		(4,968)		(4,968)	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	14,842		14,842	605 (C)	15,447	B-15, B-3(a)
6	Provision for Income Taxes (1)	-	-	-	113 (D)	113	C-1(a), B-3(a)
7	OPERATING EXPENSES	158,714	(10,181)	148,533	718	149,251	
8	NET OPERATING INCOME	\$ (18,329)	\$ 10,181	\$ (8,148)	\$ 11,568	\$ 3,420	
9	RATE BASE	\$ 37,911		\$ 47,037		\$ 47,037	
10	RATE OF RETURN	--	%	--	%	7.27	%

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 214,728		\$ 214,728	\$ 369,501 (D)	\$ 584,229	B-4, E-13
2	Operation & Maintenance	266,428	124,486 (A)	390,914		390,914	B-6, B-3
3	Depreciation, net of CIAC Amort.	17,752	20,721 (B)	38,473		38,473	B-14, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	24,198	14,686 (C)	38,884	16,576 (E)	55,460	B-15, B-3
6	Provision for Income Taxes		-	-	33,140 (F)	33,140	C-1, B-3
7	OPERATING EXPENSES	308,378	159,893	468,271	49,716	517,987	
8	NET OPERATING INCOME	\$ (93,650)	\$ (159,893)	\$ (253,543)	\$ 319,785	\$ 66,242	
9	RATE BASE	\$ 131,893		\$ 739,308		\$ 739,308	
10	RATE OF RETURN	-	%	-	%	8.96	%

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 214,728		\$ 214,728	\$ 96,963 (B)	\$ 311,691	B-4, E-13
2	Operation & Maintenance	266,428	(10,181) (A)	256,247		256,247	B-6, B-3
3	Depreciation, net of CIAC Amort.	17,752		17,752		17,752	B-14, B-3
4	Amortization						B-3(a)
5	Taxes Other Than Income	24,198		24,198	4,312 (C)	28,510	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	295 (D)	295	C-1, B-3(a)
7	OPERATING EXPENSES	308,378	(10,181)	298,197	4,607	302,804	
8	NET OPERATING INCOME	\$ (93,650)	\$ 10,181	\$ (83,469)	\$ 92,356	\$ 8,887	
9	RATE BASE	\$ 131,893		\$ 122,241		\$ 122,241	
10	RATE OF RETURN	--	%	--	%	7.27	%

Company: Gold Coast Utility Corp
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 1 of 4
 Docket No.: 060246-WS
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operations & Maintenance (O & M) Expenses</u>		
2	<u>Adjustments and reclassifications to test year expenses</u>		
3	1) Raise for existing employees, add 1 additional		
4	(Acct 601, 701)	\$ 36,499	\$ 47,828
5	2) Increase benefits in relation to wages (Acct 604, 704)	15,011	18,263
6	3) Expense from employee leasing company (Accts 636, 736)	2,044	2,678
7	4) Workmans Comp for employees Acct (658, 758)	2,903	3,805
8	5) Increase officer salary (Acct. 603, 703)	35,663	45,337
9	6) Company sponsored retirement plan (Acct. 604, 704)	3,463	4,537
10	7) Remove legal expense associated with transfer Acct. 633, 733	(10,181)	(10,181)
11	Total adjustments to test year O&M expenses	<u>85,402</u>	<u>112,267</u>
12	<u>Rate Case Expense</u>		
13	Amortization of rate case expense (666, 766)		
14	Amortization per Schedule B-10	12,406	12,219
15	Less: Test year amortization per Schedule B-5 and B-6	-	-
16	Net rate case amortization	<u>12,406</u>	<u>12,219</u>
17	Total adjustments to O & M Expense	<u>\$ 97,808</u>	<u>\$ 124,486</u>
18	(B) <u>Depreciation Expense</u>		
19	<u>1) Annual depreciation of proforma plant additions</u>		
20	a) Chart recorder and meter at water plant		
21	(Started 2/06) (Acct 320)	\$ 38	
22	b) Three phase, two horsepower wastewater pump		
23	(Started 6/06) (Acct 371)		\$ 238
24	c) Reuse pump at wastewater treatment plant		
25	(Started 4/06) (Acct 371)		54
26	d) Computer and printer for office (Started 6/06) (Acct 340/390)	199	199
27	e) Wiring and starters for blower motors		
28	(Started 1/06) (Acct 380)		84
29	f) New truck (Started 1/06) (Acct 341/391)	2,689	2,689
30	g) Air conditioning and insulation at water plant office		
31	(Started 6/06) (Acct 340)	242	
32	h) Truck winch (Started 2/06) (Acct 347/397)	90	90
33	i) Disc for tractor (Started 2/06) (Acct 347/397)	45	45
34	j) Signage for both plants and sprayfield		
35	(Started 3/06) (Acct 347/397)	22	44
36	k) Check valves at lift station (Started 3/06) (Acct 370)		21
37	l) Switch-over and scales for chlorine cylinders		
38	(Est. Comp. 9/06) (Acct 339)	184	
39	m) Switch-over and scales for chlorine cylinders		
40	(Est. Comp. 9/06) (Acct 380)		184

Company: Gold Coast Utility Corp
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 2 of 4
 Docket No.: 060246-WS
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	(B) <u>Depreciation Expense</u>		
2	1) <u>Annual depreciation of proforma plant additions (continued)</u>		
3	n) 125KW generator with auto switch-over		
4	(Est. Comp. 8/06) (Acct 310)	3,000	
5	o) 125KW generator on trailer (Est. Comp. 8/06) (Acct 355)		3,250
6	p) Pumps, wiring and controls for liftstation		
7	(Est. Comp. 8/06) (Acct 370)		1,833
8	q) Pumps, wiring and controls for liftstation		
9	(Est. Comp. 11/06) (Acct 370)		1,833
10	r) All water plant controls, wiring, and motor starters		
11	(Est. Comp. 12/06) (Acct 320)	2,955	
12	s) Backflow prevention devices with master meter		
13	(Est. Comp. 3/07) (Acct 336)	9,733	
14	t) Update all liftstations with generator quick-connect		
15	(Est. Comp. 2/07) (Acct 370)		1,167
16	u) New steel building at sewer plant		
17	(Est. Comp. 7/07) (Acct 304/354)	1,875	1,875
18	v) Install lift station at water plant bathroom		
19	(Est. Comp. 6/07) (Acct 370)		667
20	x) Gator ATV (Est. Comp. 7/06) (Acct 345/395)	584	584
21	y) Truck (Est. Comp. 10/06) (Acct 341/391)	3,425	3,425
22	z) Wastewater plant improvements (Est. Comp. 12/06) (Acct 354)		1,875
23	aa) Purchased and install inflow protectors		
24	(Est. Comp. 8/06) (Acct 361)		167
25	ab) Rehabilitate manholes and potential line coating		
26	(Est. Comp. 8/07) (Acct 361)		2,222
27	ac) Backhoe (Est. Comp. 7/06) (Acct 345/395)	3,000	3,000
28	ad) Repairs to road to sewer plant (Est. Comp 12/06) (Acct 354)		938
29	ae) 11.5 acres of land for percolation pond		
30	(Est. Comp. 8/06) (Acct 353)		-
31	af) New laptop (Est. Comp. 7/06) (Acct 340/390)	125	125
32	ag) Build storage building at water plant		
33	(Est. Comp. 11/06) (Acct 304)	455	
34	ah) Truck (Est. Comp. 7/06) (Acct 341/391)	797	797
35	Total annual depreciaiton of proforma plant additions	29,458	27,406
36	2) <u>Annual depreciation of proforma plant retirements</u>		
37	a) Chart recorder and meter at water plant (Acct 320)	(28)	
38	b) Two phase, three horsepower wastewater pump (Acct 371)		(179)
39	c) Reuse pump at wastewater treatment plant (Acct 371)		(40)
40	d) Wiring and starters for blower motors (Acct 380)		(63)
41	e) Computer and printer for office (Acct 340/390)	(150)	(150)
42	f) Wtr. plant controls, wiring, and motor starters (Acct 320)	(2,216)	
43	g) Roof replacement at water, sewer plants (Acct 304/354)	(164)	(492)
44	h) Gator ATV (Acct 345/395)	(438)	(438)
45	i) Wastewater plant improvements (Acct 354)		(1,406)

Company: Gold Coast Utility Corp
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 3 of 4
 Docket No.: 060246-WS
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	2) Annual depreciation of proforma plant retirements (continued)		
2	j) Rehabilitate manholes, potential line coating (Acct 361)		(1,667)
3	k) Backhoe (Acct 345/395)	(2,250)	(2,250)
4	l) Build storage building at water plant (Acct 304)	(450)	
5	Total annual depreciation of proforma plant retirements	<u>(5,696)</u>	<u>(6,685)</u>
6	Total depreciation expense adjustments	\$ <u>23,762</u>	\$ <u>20,721</u>
7	(C) <u>Taxes Other Than Income</u>		
8	1) <u>Property Taxes</u>		
9	Total property additions per A-3, Adjustment A	\$ 450,810	\$ 629,569
10	Remove exempt property	(41,457)	(41,457)
11	Remove property retirements per A-3, Adjustment A	<u>(99,018)</u>	<u>(173,978)</u>
12	Net increase in real and tangible property	310,335	414,134
13	Polk County Property tax millage rate	<u>18.2520</u>	<u>18.2520</u>
14	Total increase in real and tangible property taxes	<u>5,664</u>	<u>7,559</u>
15	2) <u>Payroll Taxes:</u>		
16	Total salary increase per B-3, Adjustment (A)	72,162	93,165
17	Payroll tax rate	<u>7.65 %</u>	<u>7.65 %</u>
18	Total increase in payroll taxes	<u>5,520</u>	<u>7,127</u>
19	Total increase in payroll and property taxes	\$ <u>11,184</u>	\$ <u>14,686</u>
20	(D) <u>Final Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a 8.96% rate of		
22	return	\$ <u>225,877</u>	\$ <u>369,501</u>
23	(E) <u>Taxes Other Than Income</u>		
24	Regulatory Assessment Fees (RAF's)		
25	Total revenue requested	\$ 366,262	\$ 584,229
26	RAF rate	<u>0.045</u>	<u>0.045</u>
27	Total RAF's	16,482	26,290
28	Adjusted test year RAF's	<u>(6,265)</u>	<u>(9,714)</u>
29	Adjustment required	\$ <u>10,217</u>	\$ <u>16,576</u>

Company: Gold Coast Utility Corp
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 4 of 4
 Docket No.: 060246-WS
 Preparer: CJNI&W

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

Line No.	Description	Water	Wastewater
1	(F) <u>Provision for Income Taxes</u>		
2	Rate Base Per A-1 & A-2	\$ 480,396	\$ 739,308
3	Weighted cost of equity per D-1	<u>0.0743</u>	<u>0.0743</u>
4	After tax net income	35,693	54,931
5	Pretax expansion factor	<u>1.6033</u>	<u>1.6033</u>
6	Income before income taxes	57,227	88,071
7	Net income per above	<u>(35,693)</u>	<u>(54,931)</u>
8	Provision for income taxes	<u>\$ 21,534</u>	<u>\$ 33,140</u>

Company: Gold Coast Utility Corp
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

Schedule: B-3 (a)
 Page 1 of 1
 Docket No.: 060246-WS
 Preparer: CJN&W

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operations & Maintenance (O & M) Expenses</u>		
2	Remove legal expense associated with transfer Acct. 633, 733	\$ (10,181)	\$ (10,181)
3	(B) <u>Interim Revenue Increase</u>		
4	Interim increase in revenue required by the Utility to		
5	realize a 7.27% rate of return.	\$ 12,286	\$ 96,963
6	(C) <u>Taxes Other Than Income</u>		
7	Regulatory Assessment Fees (RAF's)		
8	Total revenue requested	\$ 152,671	\$ 311,691
9	RAF rate	0.045	0.045
10	Total RAF's	6,870	14,026
11	Adjusted test year RAF's	(6,265)	(9,714)
12	Total adjustment to RAF's	\$ 605	\$ 4,312
13	(D) <u>Provision for Income Taxes</u>		
14	Rate Base Per A-1 & A-2	\$ 47,037	\$ 122,241
15	Weighted cost of equity per D-1(a)	0.0040	0.0040
16	After tax net income	188	489
17	Pretax expansion factor	1.6033	1.6033
18	Income before income taxes	301	784
19	Net income per above	(188)	(489)
20	Provision for income taxes	\$ 113	\$ 295

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [X] Final [X]
 Historic [X] Projected []

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

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

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$	189,183
2	461.1 Metered - Residential	\$ 113,269	521.2 Flat Rate - Commercial		
3	461.2 Metered - Commercial	27,116	521.3 Flat Rate - Industrial		
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family		
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		
7	462.1 Public Fire Protection		522.1 Measured - Residential		
8	462.2 Private Fire Protection		522.2 Measured - Commercial		25,545
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		
10	465 Irrigation Customers		522.4 Measured - Public Authority		
11	466 Sales for Resale		522.5 Measured - Multi-Family		
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		
13			524 Revenues from Other Systems		
14	TOTAL WATER SALES	<u>140,385</u>	525 Interdepartmental Sales		
15	OTHER WATER REVENUES		TOTAL SEWER SALES		<u>214,728</u>
16	470 Forfeited Discounts		OTHER SEWER REVENUES		
17	471 Misc. Service Revenues		531 Sale of Sludge		
18	472 Rents From Water Property		532 Forfeited Discounts		
19	473 Interdepartmental Rents		534 Rents From Sewer Property		
20	474 Other Water Revenues	<u>0</u>	535 Interdepartmental Rents		
21			536 Other Sewer Revenues		<u>0</u>
22	TOTAL OTHER WATER REVENUES	<u>0</u>	TOTAL OTHER SEWER REVENUES		<u>0</u>
23					
24					
25	TOTAL WATER OPERATING REVENUE	<u>\$ 140,385</u>			
26					
27			TOTAL SEWER OPERATING REVENUES		<u>\$ 214,728</u>
28					

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] 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 2
 Preparer: CJN&W
 Recap Schedules: B-1

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	Account No. and Name	JANUARY 2005	FEBRUARY 2005	MARCH 2005	APRIL 2005	MAY 2005	JUNE 2005	JULY 2005	AUGUST 2005	SEPTEMBER 2005	OCTOBER 2005	NOVEMBER 2005	DECEMBER 2005	Total Annual	Test Year Adjustments	Adjusted Annual
1	601 Salaries & Wages - Employees	\$ 4,076	\$ 4,060	\$ 5,198	\$ 4,042	\$ 4,134	\$ 5,094	\$ 5,076	\$ 4,088	\$ 4,092	\$ 4,076	\$ 4,617	\$ 1,513	\$ 50,066	\$ 36,499	\$ 86,565
2	603 Salaries & Wages - Officers, Etc.	375	375	375	375	375	375	375	375	375	375	375	375	4,500	35,663	40,163
3	604 Employee Pensions & Benefits	921	997	798	502	1,104	325	342	748	559	492	1,712	1,965	10,465	18,474	28,939
4	610 Purchased Water													-		
5	615 Purchased Power	1,268	898	904		2,022		903	1,812	976	1,044	1,022	1,027	11,876		11,876
6	616 Fuel for Power Purchased													-		
7	618 Chemicals			165		405			288	52	174			1,084	-	1,084
8	620 Materials & Supplies	116		175			130		66	169	346	109	1,707	2,818		2,818
9	631 Contractual Services - Engr.													-		
10	632 Contractual Services - Acct.				695	932								1,627		1,627
11	633 Contractual Services - Legal												10,256	10,256	(10,181)	75
12	634 Contractual Services - Mgmt. Fees	(3,596)	866										12,788	10,058		10,058
13	635 Contractual Services - Testing	(2,089)	105	225	105	345	410	105	105	350	555	105	4,500	4,821		4,821
14	636 Contractual Services - Other	(180)	386		514				2,093	586	828	816	13,093	18,136	2,044	20,180
15	641 Rental of Building/Real Prop.													-		
16	642 Rental of Equipment													-		
17	650 Transportation Expenses	(799)	716	965	996	923	1,062	796	1,370	1,356	798	821	2,092	11,096		11,096
18	656 Insurance - Vehicle		400		455	(3)		446				(27)		1,271		1,271
19	657 Insurance - General Liability	(664)	353	971	353	353	353	353	353	706			7,271	10,402		10,402
20	658 Insurance - Workman's Comp.													-	2,903	2,903
21	659 Insurance - Other													-		
22	660 Advertising Expense													-		
23	666 Reg. Comm. Exp. - Rate Case Amort.													-	12,406	12,406
24	667 Reg. Comm. Exp. - Other													-		
25	670 Bad Debt Expense												96	96		96
26	675 Miscellaneous Expenses	(695)	786	378	399	977	203	1,095	352	1,135	388	1,215	(5,965)	268	-	268
27	TOTAL	\$ (1,267)	\$ 9,942	\$ 10,154	\$ 8,436	\$ 11,567	\$ 7,952	\$ 9,491	\$ 11,650	\$ 10,356	\$ 9,076	\$ 10,765	\$ 50,718	\$ 148,840	\$ 97,808	\$ 246,648

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Gold Coast Utility Corp

Docket No.: 060246-WS

Schedule Year Ended: December 31, 2005

Interim Final

Historic 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 2 of 2

Preparer: CJN&W

Recap Schedules: B-1

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	Account No. and Name	JANUARY 2005	FEBRUARY 2005	MARCH 2005	APRIL 2005	MAY 2005	JUNE 2005	JULY 2005	AUGUST 2005	SEPTEMBER 2005	OCTOBER 2005	NOVEMBER 2005	DECEMBER 2005	Total Annual	Test Year Adjustments	Adjusted Annual
1	601 Salaries & Wages - Employees	\$ 4,076	\$ 4,060	\$ 5,198	\$ 4,042	\$ 4,134	\$ 5,094	\$ 5,076	\$ 4,088	\$ 4,092	\$ 4,076	\$ 4,617	\$ 1,513	\$ 50,066		\$ 50,066
2	603 Salaries & Wages - Officers, Etc.	375	375	375	375	375	375	375	375	375	375	375	375	4,500		4,500
3	604 Employee Pensions & Benefits	921	997	798	502	1,104	325	342	748	559	492	1,712	1,965	10,465		10,465
4	610 Purchased Water													-		-
5	615 Purchased Power	1,268	898	904		2,022		903	1,812	976	1,044	1,022	1,027	11,876		11,876
6	616 Fuel for Power Purchased													-		-
7	618 Chemicals			165		405			288	52	174			1,084		1,084
8	620 Materials & Supplies	116		175			130		66	169	346	109	1,707	2,818		2,818
9	631 Contractual Services - Engr.													-		-
10	632 Contractual Services - Acct.				695	932								1,627		1,627
11	633 Contractual Services - Legal												10,256	10,256	(10,181)	75
12	634 Contractual Services - Mgmt. Fees	(3,596)	866										12,788	10,058		10,058
13	635 Contractual Services - Testing	(2,089)	105	225	105	345	410	105	105	350	555	105	4,500	4,821		4,821
14	636 Contractual Services - Other	(180)	386		514				2,093	586	828	816	13,093	18,136		18,136
15	641 Rental of Building/Real Prop.													-		-
16	642 Rental of Equipment													-		-
17	650 Transportation Expenses	(799)	716	965	996	923	1,062	796	1,370	1,356	798	821	2,092	11,096		11,096
18	656 Insurance - Vehicle		400		455	(3)		446				(27)		1,271		1,271
19	657 Insurance - General Liability	(664)	353	971	353	353	353	353	353	706			7,271	10,402		10,402
20	658 Insurance - Workman's Comp.													-		-
21	659 Insurance - Other													-		-
22	660 Advertising Expense													-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.													-		-
24	667 Reg. Comm. Exp. - Other													-		-
25	670 Bad Debt Expense												96	96		96
26	675 Miscellaneous Expenses	(695)	786	378	399	977	203	1,095	352	1,135	388	1,215	(5,965)	269		269
27	TOTAL	\$ (1,267)	\$ 9,942	\$ 10,154	\$ 8,436	\$ 11,567	\$ 7,952	\$ 9,491	\$ 11,650	\$ 10,356	\$ 9,076	\$ 10,765	\$ 50,718	\$ 148,840	\$ (10,181)	\$ 138,659

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Gold Coast Utility Corp

Docket No.: 060246-WS

Schedule Year Ended: December 31, 2005

Interim [] Final [X]

Historic [X] 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-6

Page 1 of 2

Preparer: CJN&W

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JANUARY 2005	(3) FEBRUARY 2005	(4) MARCH 2005	(5) APRIL 2005	(6) MAY 2005	(7) JUNE 2005	(8) JULY 2005	(9) AUGUST 2005	(10) SEPTEMBER 2005	(11) OCTOBER 2005	(12) NOVEMBER 2005	(13) DECEMBER 2005	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ 5,394	\$ 5,366	\$ 6,707	\$ 5,338	\$ 5,118	\$ 6,843	\$ 5,394	\$ 6,728	\$ 5,422	\$ 5,177	\$ 6,729	\$ 1,391	\$ 65,607	\$ 47,828	\$ 113,435
2	703 Salaries & Wages - Officers, Etc.												4,500	4,500	45,337	49,837
3	704 Employee Pensions & Benefits	(3,423)	1,262	1,051	855	1,546	1,496	583	1,420	799	732	2,157	6,643	15,121	22,800	37,921
4	710 Purchased Sewage Treatment															
5	711 Sludge Removal Expense															
6	715 Purchased Power	(2,430)	1,709	1,710		5,227		1,965	4,588	1,700	1,920	1,977	5,939	24,305		24,305
7	716 Fuel for Power Purchased															
8	718 Chemicals			281		601				89	297			1,268		1,268
9	720 Materials & Supplies	(1,153)		562	1,629	638	200	248	578	100	306	200	2,947	6,255		6,255
10	731 Contractual Services - Engr.	3,236	2,000						1,796			340		7,372		7,372
11	732 Contractual Services - Acct.				1,183	1,587								2,770		2,770
12	733 Contractual Services - Legal												10,256	10,256	(10,181)	75
13	734 Contractual Services - Mgmt. Fees	(5,695)	1,474										19,513	15,292		15,292
14	735 Contractual Service - Testing	627	319	156	3,713	171	11,531	250	355	590	302	1,335	10,155	29,504		29,504
15	736 Contractual Services - Other	(464)	1,023	80	2,510	80		5,058	250	1,095	1,870	426	9,583	21,511	2,678	24,189
16	741 Rental of Building/Real Prop.	(13,170)	2,285	2,285									36,021	27,421		27,421
17	742 Rental of Equipment															
18	750 Transportation Expenses	(60)	1,220	1,612	1,646	1,357	1,622	1,487	2,023	2,447	1,797	1,239	2,010	18,400		18,400
19	756 Insurance - Vehicle	-	833		775			758				(46)		2,320		2,320
20	757 Insurance - General Liability	601	601	1,378	601	601	601	601	601	1,202			6,252	13,039		13,039
21	758 Insurance - Workman's Comp.														3,805	3,805
22	759 Insurance - Other															
23	760 Advertising Expense															
24	766 Reg. Comm. Exp. - Rate Case Amort.															
25	767 Reg. Comm. Exp. - Other														12,219	12,219
26	770 Bad Debt Expense												121	121		121
27	775 Miscellaneous Expenses	(809)	1,460	905	694	539	249	1,503	401	919	507	523	(5,525)	1,366		1,366
28	TOTAL	\$ (17,346)	\$ 19,552	\$ 16,727	\$ 18,944	\$ 17,465	\$ 22,542	\$ 17,847	\$ 18,740	\$ 14,363	\$ 12,908	\$ 14,880	\$ 109,806	\$ 266,428	\$ 124,486	\$ 390,914

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Gold Coast Utility Corp

Schedule: B-6

Docket No.: 060246-WS

Page 2 of 2

Schedule Year Ended: December 31, 2005

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

Preparer: CJN&W

Interim Final

Recap Schedules: B-2

Historic Projected

Line No.	(1) Account No. and Name	(2) JANUARY 2005	(3) FEBRUARY 2005	(4) MARCH 2005	(5) APRIL 2005	(6) MAY 2005	(7) JUNE 2005	(8) JULY 2005	(9) AUGUST 2005	(10) SEPTEMBER 2005	(11) OCTOBER 2005	(12) NOVEMBER 2005	(13) DECEMBER 2005	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ 5,394	\$ 5,366	\$ 6,707	\$ 5,338	\$ 5,118	\$ 6,843	\$ 5,394	\$ 6,728	\$ 5,422	\$ 5,177	\$ 6,729	\$ 1,391	\$ 65,607		\$ 65,607
2	703 Salaries & Wages - Officers, Etc.												4,500	4,500		4,500
3	704 Employee Pensions & Benefits	(3,423)	1,262	1,051	855	1,546	1,496	583	1,420	799	732	2,157	6,643	15,121		15,121
4	710 Purchased Sewage Treatment															-
5	711 Sludge Removal Expense															-
6	715 Purchased Power	(2,430)	1,709	1,710		5,227		1,965	4,588	1,700	1,920	1,977	5,939	24,305		24,305
7	716 Fuel for Power Purchased															-
8	718 Chemicals			281		601				89	297			1,268		1,268
9	720 Materials & Supplies	(1,153)		562	1,629	638	200	248	578	100	306	200	2,947	6,255		6,255
10	731 Contractual Services - Engr.	3,236	2,000						1,796			340		7,372		7,372
11	732 Contractual Services - Acct.				1,183	1,587								2,770		2,770
12	733 Contractual Services - Legal												10,256	10,256	(10,181)	75
13	734 Contractual Services - Mgmt. Fees	(5,695)	1,474										19,513	15,292		15,292
14	735 Contractual Service - Testing	627	319	156	3,713	171	11,531	250	355	590	302	1,335	10,155	29,504		29,504
15	736 Contractual Services - Other	(464)	1,023	80	2,510	80		5,058	250	1,095	1,870	426	9,583	21,511		21,511
16	741 Rental of Building/Real Prop.	(13,170)	2,285	2,285									36,021	27,421		27,421
17	742 Rental of Equipment															-
18	750 Transportation Expenses	(60)	1,220	1,612	1,646	1,357	1,622	1,487	2,023	2,447	1,797	1,239	2,010	18,400		18,400
19	756 Insurance - Vehicle	-	833		775			758				(46)		2,320		2,320
20	757 Insurance - General Liability	601	601	1,378	601	601	601	601	601	1,202			6,252	13,039		13,039
21	758 Insurance - Workman's Comp.															-
22	759 Insurance - Other															-
23	760 Advertising Expense															-
24	766 Reg. Comm. Exp. - Rate Case Amort.															-
25	767 Reg. Comm. Exp. - Other															-
26	770 Bad Debt Expense												121	121		121
27	775 Miscellaneous Expenses	(809)	1,460	905	694	539	249	1,503	401	919	507	523	(5,525)	1,366		1,366
28	TOTAL	\$ (17,346)	\$ 19,552	\$ 16,727	\$ 18,944	\$ 17,465	\$ 22,542	\$ 17,847	\$ 18,740	\$ 14,363	\$ 12,908	\$ 14,880	\$ 109,806	\$ 266,428	\$ (10,181)	\$ 256,247

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/98	(3) Current TY 12/31/05	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/05	(8) \$ Difference	(9) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	\$ 40,902	\$ 50,066		\$ 50,066	\$ 9,164	22.40 %	
2	603 Salaries & Wages - Officers, Etc.		4,500		4,500	4,500	100.00	No such account in prior rate investigation; amounts included elsewhere
3	604 Employee Pensions & Benefits	3,025	10,465		10,465	7,440	245.95	Inflationary increases greater than benchmark
4	610 Purchased Water				-			
5	615 Purchased Power	11,518	11,876		11,876	358	3.11	
6	616 Fuel for Power Purchased				-			
7	618 Chemicals		1,084		1,084	1,084	100.00	No such account in prior rate investigation; amounts included elsewhere
8	620 Materials & Supplies	3,155	2,818		2,818	(337)	(10.68)	
9	631 Contractual Services - Engr.	846	-		-	(846)	(100.00)	No such account in prior rate investigation; amounts included elsewhere
10	632 Contractual Services - Acct.	2,387	1,627		1,627	(760)	(31.84)	
11	633 Contractual Services - Legal		10,256	\$ (10,181)	75	75	100.00	Immaterial
12	634 Contractual Services - Mgmt. Fees	4,440	10,058		10,058	5,618	126.53	Management is expending more effort than in previous years
13	635 Contractual Services - Testing		4,821		4,821	4,821	100.00	No such account in prior rate investigation; amounts included elsewhere
14	636 Contractual Services - Other	11,642	18,136		18,136	6,494	55.78	Inflationary increases greater than benchmark
15	641 Rental of Building/Real Prop.				-			
16	642 Rental of Equipment				-			
17	650 Transportation Expenses	4,699	11,096		11,096	6,397	136.14	Additional vehicles added; fuel costs
18	656 Insurance - Vehicle	900	1,271		1,271	371	41.22	Additional vehicles insured
19	657 Insurance - General Liability	2,442	10,402		10,402	7,960	325.96	Inflationary increases greater than benchmark
20	658 Insurance - Workman's Comp.				-			
21	659 Insurance - Other	789			-	(789)	(100.00)	
22	660 Advertising Expense				-			
23	666 Reg. Comm. Exp. - Rate Case Amort.		-		-			
24	667 Reg. Comm. Exp. - Other				-			
25	670 Bad Debt Expense		96		96	96	100.00	Immaterial
26	675 Miscellaneous Expenses	6,839	268		268	(6,571)	(96.08)	
27	TOTAL	\$ 93,584	\$ 148,840	\$ (10,181)	\$ 138,659	\$ 45,075	48 %	
28	Total Customers (ERC's)	968			994	26	2.69 %	
29	Consumer Price Index - U	161.30			202.50	41.20	25.54 %	
30	Benchmark Index: Change in Customer ERC's					1,0269		
31	Increase in CPI					1,2554		
32						1,2892		

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Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/98	(3) Current TY 12/31/05	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/05	(8) \$ Difference	(9) % Difference	(10) Explanation
1	701 Salaries & Wages - Employees	\$ 32,000	\$ 65,607		\$ 65,607	\$ 33,607	105.02 %	Additional employee added
2	703 Salaries & Wages - Officers, Etc.		4,500		4,500	4,500	100.00	No such account in prior rate investigation; amounts included elsewhere
3	704 Employee Pensions & Benefits	4,366	15,121		15,121	10,755	246.34	Inflationary increases greater than benchmark
4	710 Purchased Sewage Treatment				-			
5	711 Sludge Removal Expense				-			
6	715 Purchased Power	11,826	24,305		24,305	12,479	105.52	Inflationary increases greater than benchmark
7	716 Fuel for Power Purchased				-			
8	718 Chemicals		1,268		1,268	1,268	100.00	No such account in prior rate investigation; amounts included elsewhere
9	720 Materials & Supplies	7,425	6,255		6,255	(1,170)	(15.76)	
10	731 Contractual Services - Engr.	5,213	7,372		7,372	2,159	41.42	Inflationary increases greater than benchmark
11	732 Contractual Services - Acct.	4,064	2,770		2,770	(1,294)	(31.84)	
12	733 Contractual Services - Legal		10,256	(10,181)	75	75	100.00	No such account in prior rate investigation; immaterial
13	734 Contractual Services - Mgmt. Fees	7,560	15,292		15,292	7,732	102.28	Management is expending more effort than in previous years
14	735 Contractual Services - Testing		29,504		29,504	29,504	100.00	No such account in prior rate investigation; amounts included elsewhere
15	736 Contractual Services - Other	9,735	21,511		21,511	11,776	120.97	Inflationary increases greater than benchmark
16	741 Rental of Building/Real Prop.	18,000	27,421		27,421	9,421	52.34	Inflationary increases greater than benchmark
17	742 Rental of Equipment		-		-			
18	750 Transportation Expenses	5,573	18,400		18,400	12,827	230.16	Additional vehicles added; fuel costs
19	756 Insurance - Vehicle	1,532	2,320		2,320	788	51.44	Additional vehicles insured
20	757 Insurance - General Liability	4,158	13,039		13,039	8,881	213.59	Inflationary increases greater than benchmark
21	758 Insurance - Workman's Comp.				-			
22	759 Insurance - Other	7,283			-	(7,283)	(100.00)	
23	760 Advertising Expense				-			
24	766 Reg. Comm. Exp. - Rate Case Amort.				-			
25	767 Reg. Comm. Exp. - Other				-			
26	770 Bad Debt Expense		121		121	121	100.00	Immaterial
27	775 Miscellaneous Expenses	19,583	1,366		1,366	(18,217)	(93.02)	
28	TOTAL	\$ 138,318	\$ 266,428	\$ (10,181)	\$ 256,247	\$ 117,929	85.26 %	
29	Total Customers (ERC's)	953			979	26	2.73 %	
30	Consumer Price Index - U	161.30			202.50	41.20	25.54 %	
31	Benchmark Index: Increase in Customer ERC's					1.0273		
32	Increase in CPI					1.2554		
33						1.2897		

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Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

Schedule: B-9
 Page 1 of 1
 Preparer: CJN&W

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	Utility Services, Inc.	Water	\$ 6,397	Elevated water tank maintenance costs.
2	Central Electric Motor Services, Inc.	Sewer	10,465	Electrical controls, liftstation pumps.
3	Spectrum Labs, Inc.	Water, Sewer	23,738	Testing
4	Colinas Group	Sewer	4,372	Engineering - renew wastewater permit.
5	Cropland Services	Water, Sewer	2,834	Underground maintenance
6	Cronin, Jackson, Nixon & Wilson	Water, Sewer	6,385	Accounting Services
7	Rose, Sundstrom & Bentley	Water, Sewer	16,594	Closing costs on Lake Wales Utility Company purchase by Gold Coast Utility Corp.
8				

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005

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

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

(1)	(2)	(3)	(4)	(5)		
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Type of Service Rendered	
1	Cronin Jackson Nixon	Robert C. Nixon, CPA	\$ 190		Accounting and preparation of	
2	And Wilson, CPA's	Paul E. DeChario, CPA	150	-	MFR's	
3		Jason S. Porter	70	\$ 55,000		
4	Rose Sundstrom & Bentley	Martin Friedman	260			
5		Valerie Lord	260	30,000	Legal	
6	M&R Consultants, Inc.	F. Seidman	100	10,000	Used and useful; MFR 'F' section	
7	Filing fees			2,000		
8	Notices			1,500		
9				<u>\$ 98,500</u>		
10	Estimate Through					
11	<input checked="" type="checkbox"/> PAA					
12	<input type="checkbox"/> Commission Hearing					
13	Amortization Period 4 Years					
14	Explanation if different from Section 367.0816, Florida					
15	Amortization of Rate Case Expense:			(A)	(B)	(C)
16				Water	Wastewater	Total
17	Prior unamortized rate case expense					
18	Current rate case expense			\$ 49,624	\$ 48,876	\$ 98,500
19	Total projected rate case expense			<u>\$ 49,624</u>	<u>\$ 48,876</u>	<u>\$ 98,500</u>
20	Annual amortization over 4 years			<u>\$ 12,406</u>	<u>\$ 12,219</u>	<u>\$ 24,625</u>
21	Method of allocation between systems:					
22	(Provide calculation)					
23	Total ERC's at 12/31/05			994	979	1,973
24	Percentage of total ERC's at 12/31/04			<u>0.5038</u>	<u>0.4962</u>	<u>1.0000</u>

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: December 31, 2005

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

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

Line
No.

- 1 Water - The aerator on top of the ground water storage tank blew off during the hurricanes of 2004. This was
- 2 repaired using insurance claim. The cost of the repair was approximately \$8,000 performed by Krom Corporation.

Allocation of Expenses

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

Schedule: B-12
 Page 1 of 1
 Preparer: CJN&W

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

Line No.	Acct. No.	(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
1	<u>Lake Wales Utility (previous owner - through 11/15/05)</u>									
2	601/701	43%	57%	0%	100%	Two employees allocated based on average plant operator time card; one administrative employee allocated 50%/50%	\$ 50,066	\$ 65,607		\$ 115,673
3										
4										
5										
6										
7										
8										
9	632/732	37%	63%	0%	100%	Based on average plant operator time card	1,627	2,770		4,397
10										
11	650/750	37%	63%	0%	100%	Based on average plant operator time card	10,688	17,992		28,680
12										
13	656/756	37%	63%	0%	100%	Based on average plant operator time card	1,271	2,164		3,435
14										
15	657/757	50%	50%	0%	100%	Based on average plant operator time card	4,146	6,182		10,328
16										
17	<u>Gold Coast Utility Corp</u>									
18	603/703	50%	50%	0%	100%	Based on ERC's excluding irrigation	4,500	4,500	-	9,000
19										
20	633/733	50%	50%	0%	100%	General legal allocated based on ERC's excluding irrigation; specific legal charged direct	75	75	-	150
21										
22										
23										
24										
25	650/750	50%	50%	0%	100%	Based on ERC's excluding irrigation	408	408	-	816
26										
27	657/757	50%	50%	0%	100%	Based on ERC's excluding irrigation	6,256	6,256		12,512
28										

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-13
 Page 1 of 2
 Preparer: CJN&W
 Recap Schedules: B-1

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/05	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements		\$ 1,716	\$ 1,716		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs					
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment		3,000	3,000		
14	311.2 Pumping Equipment					
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	\$ 186	749	935		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes					
25	331.4 Transm. & Distribution Mains					
26	333.4 Services					
27	334.4 Meters & Meter Installations	328		328		
28	335.4 Hydrants					
29	336.4 Backflow Prevention Devices		9,733	9,733		
30	339.4 Other Plant & Misc. Equipment		184	184		
31	GENERAL PLANT					
32	303.5 Land & Land Rights					
33	304.5 Structures & Improvements					
34	340.5 Office Furniture & Equipment	249	416	665		
35	341.5 Transportation Equipment	1,140	6,911	8,051		
36	342.5 Stores Equipment					
37	343.5 Tools, Shop & Garage Equipment	88		88		
38	344.5 Laboratory Equipment	58		58		
39	345.5 Power Operated Equipment	4,410	896	5,306		
40	346.5 Communication Equipment	22		22		
41	347.5 Miscellaneous Equipment	7	157	164		
42	348.5 Other Tangible Plant					-
43	TOTAL	6,488	23,762	30,250		-
44	LESS: AMORTIZATION OF CIAC	(11,456)		(11,456)		
45	NET DEPRECIATION EXPENSE - WATER	\$ (4,968)	\$ 23,762	\$ 18,794		\$ -

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

Schedule: B-13
 Page 2 of 2
 Preparer: CJN&W
 Recap Schedules: B-1

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/05	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements					
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs					
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment					
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	\$ 186		\$ 186		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes					
25	331.4 Transm. & Distribution Mains					
26	333.4 Services					
27	334.4 Meters & Meter Installations	328		328		
28	335.4 Hydrants					
29	336.4 Backflow Prevention Devices					
30	339.4 Other Plant & Misc. Equipment					
31	GENERAL PLANT					
32	303.5 Land & Land Rights					
33	304.5 Structures & Improvements					
34	340.5 Office Furniture & Equipment	249		249		
35	341.5 Transportation Equipment	1,140		1,140		
36	342.5 Stores Equipment					
37	343.5 Tools, Shop & Garage Equipment	88		88		
38	344.5 Laboratory Equipment	58		58		
39	345.5 Power Operated Equipment	4,410		4,410		
40	346.5 Communication Equipment	22		22		
41	347.5 Miscellaneous Equipment	7		7		
42	348.5 Other Tangible Plant					-
43	TOTAL	6,488	-	6,488		-
44	LESS: AMORTIZATION OF CIAC	(11,456)		(11,456)		
45	NET DEPRECIATION EXPENSE - WATER	\$ (4,968)	\$ -	\$ (4,968)		\$ -

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/05	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	\$ 1,348		\$ 1,348		
8	360.2 Collection Sewers - Force					
9	361.2 Collection Sewers - Gravity	2,189	\$ 722	2,911		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	422		422		
12	364.2 Flow Measuring Devices					
13	SYSTEM PUMPING PLANT					
14	354.3 Structures & Improvements					
15	370.3 Receiving Wells		5,521	5,521		
16	371.3 Pumping Equipment	58	59	117		
17	389.3 Other Plant & Misc. Equipment					
18	TREATMENT AND DISPOSAL PLANT					
19	353.4 Land & Land Rights					
20	354.4 Structures & Improvements	0	2,790	2,790		
21	355.4 Power Generation Equipment		3,250	3,250		
22	380.4 Treatment & Disposal Equipment	14,812	205	15,017		
23	381.4 Plant Sewers					
24	382.4 Outfall Sewer Lines					
25	389.4 Other Plant & Misc. Equipment	147		147		
26	RECLAIMED TREATMENT PLANT					
27	353.5 Land & Land Rights					
28	354.5 Structures & Improvements					
29	355.5 Power Generation Equipment					
30	371.5 Pumping Equipment		14	14		
31	RECLAIMED DISTRIBUTION PLANT					
32	355.6 Power Generation Equipment					
33	366.6 Resue Services					
34	367.6 Resue Meters & Meter Inst.					
35	375.6 Reuse Trans. & Dist. Sytem	697		697		
36	389.6 Other Plant & Misc. Equipment					
37	GENERAL PLANT					
38	353.7 Land & Land Rights					
39	354.7 Structures & Improvements					
40	390.7 Office Furniture & Equipment	484	174	658		
41	391.7 Transportation Equipment	1,140	6,911	8,051		
42	392.7 Stores Equipment					
43	393.7 Tools, Shop & Garage Equipment	20		20		
44	394.7 Laboratory Equipment	63		63		
45	395.7 Power Operated Equipment	2,449	896	3,345		
46	396.7 Communication Equipment					
47	397.7 Miscellaneous Equipment		179	179		
48	398.7 Other Tangible Plant	20	-	20		
49	TOTAL	23,849	20,721	44,570		-
50	LESS: AMORTIZATION OF CIAC	(6,097)	-	(6,097)		-
51	NET DEPRECIATION EXPENSE - SEWER	\$ 17,752	\$ 20,721	\$ 38,473		\$ -

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/05	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	\$ 1,348		\$ 1,348		
8	360.2 Collection Sewers - Force					
9	361.2 Collection Sewers - Gravity	2,189		2,189		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	422		422		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	58		58		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	355.4 Power Generation Equipment					
25	380.4 Treatment & Disposal Equipment	14,812		14,812		
26	381.4 Plant Sewers					
27	382.4 Outfall Sewer Lines					
28	389.4 Other Plant & Misc. Equipment	147		147		
29	RECLAIMED DISTRIBUTION PLANT					
30	353.6 Land & Land Rights					
31	354.6 Structures & Improvements					
32	355.6 Power Generation Equipment					
33	366.6 Resue Services					
34	367.6 Resuse Meters & Meter Inst.					
35	375.6 Reuse Trans. & Dist. Sytem	697		697		
36	389.6 Other Plant & Misc. Equipment					
37	GENERAL PLANT					
38	353.7 Land & Land Rights					
39	354.7 Structures & Improvements					
40	390.7 Office Furniture & Equipment	484		484		
41	391.7 Transportation Equipment	1,140		1,140		
42	392.7 Stores Equipment					
43	393.7 Tools, Shop & Garage Equipment	20		20		
44	394.7 Laboratory Equipment	63		63		
45	395.7 Power Operated Equipment	2,449		2,449		
46	396.7 Communication Equipment					
47	397.7 Miscellaneous Equipment					
48	398.7 Other Tangible Plant	20	-	20		-
49	TOTAL	23,849	-	23,849		-
50	LESS: AMORTIZATION OF CIAC	(6,097)	-	(6,097)		-
51	NET DEPRECIATION EXPENSE - SEWER	\$ 17,752	\$ -	\$ 17,752		\$ -

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 6,265	\$ 3,418	\$ 4,858	\$ 301	\$ 14,842
2	Adjustments to Test Year (Explain)					
3	Proforma payroll additions		5,520			5,520
4	Proforma property additions			5,664		5,664
5	Total Test Year Adjustments	-	5,520	5,664	-	11,184
6	Adjusted Test Year	6,265	8,938	10,522	301	26,026
7	RAFs Assoc. with Revenue Increase	10,217			-	10,217
8	Total Balance	\$ 16,482	\$ 8,938	\$ 10,522	\$ 301	\$ 36,243
SEWER						
9	Test Year Per Books	\$ 9,714	\$ 5,711	\$ 8,307	\$ 466	\$ 24,198
10	Adjustments to Test Year (Explain)					
11	Proforma payroll additions		7,127			7,127
12	Proforma property additions	-		7,559	-	7,559
13	Total Test Year Adjustments	-	7,127	7,559	-	14,686
14	Adjusted Test Year	9,714	12,838	15,866	466	38,884
15	RAFs Assoc. with Revenue Increase	16,576			-	16,576
16	Total Balance	\$ 26,290	\$ 12,838	\$ 15,866	\$ 466	\$ 55,460

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

(1)	(2)	(3)	(4)	(5)	(6)
No.	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER					
1	\$ 6,265	\$ 3,418	\$ 4,858	\$ 301	\$ 14,842
2					
3	-	-	-	-	-
4	6,265	3,418	4,858	301	14,842
5	840	-	-	-	840
6	<u>\$ 7,105</u>	<u>\$ 3,418</u>	<u>\$ 4,858</u>	<u>\$ 301</u>	<u>\$ 15,682</u>
SEWER					
7	\$ 9,714	\$ 5,711	\$ 8,307	\$ 466	\$ 24,198
8					
9	-	-	-	-	-
10	9,714	5,711	8,307	466	24,198
11	5,678	-	-	-	5,678
12	<u>\$ 15,392</u>	<u>\$ 5,711</u>	<u>\$ 8,307</u>	<u>\$ 466</u>	<u>\$ 29,876</u>

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (43,715)	\$ 77,635	\$ 33,921	\$ 13,360	\$ 20,561
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ (43,715)</u>	<u>\$ 77,635</u>	<u>\$ 33,921</u>	<u>\$ 13,360</u>	<u>\$ 20,561</u>

8 Note: The income tax provisions calculated in this section are presented solely because they are an MFR
 9 requirement. See Schedule B-3 and B-3(a) for the calculation of the tax provisions requested in this proceeding

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)	\$ (43,715)	\$ 39,624	\$ (4,091)	\$ (1,479)	\$ (2,612)
2	Deferred Income Tax Expense	C-5(a)					
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ (43,715)</u>	<u>\$ 39,624</u>	<u>\$ (4,091)</u>	<u>\$ (1,479)</u>	<u>\$ (2,612)</u>

8 Note: The income tax provisions calculated in this section are presented solely because they are an MFR
 9 requirement. See Schedule B-3 and B-3(a) for the calculation of the tax provisions requested in this proceeding

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

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ (111,979)	\$ 221,264	\$ 109,285	\$ 43,043	\$ 66,242
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(111,979)	221,264	109,285	43,043	66,242
4	Less: Interest Charges (Sch. C-3)	(4,191)	(14,470)	(18,661)	(7,350)	(11,311)
5	Taxable Income Per Books	(116,170)	206,794	90,624	35,693	54,931
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5)	-	-	-	-	-
9	Total Schedule M Adjustments	-	-	-	-	-
10	Taxable Income Before State Taxes	(116,170)	206,794	90,624	35,693	54,931
11	Less: State Income Tax Exemption (\$5,000)	-	5,000	5,000	1,969	3,031
12	State Taxable Income	(116,170)	201,794	85,624	33,724	51,900
13	State Income Tax (6.5% of Line 12)*	(6,389)	11,099	4,710	1,855	2,855
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	(6,389)	11,099	4,710	1,855	2,855
17	Federal Taxable Income (Line 9 - Line 15)	(109,781)	195,695	85,914	33,838	52,076
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
19	Federal Income Taxes (Line 16 x Line 17)	(37,326)	66,536	29,211	11,505	17,706
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 18 - Line 19)	(37,326)	66,536	29,211	11,505	17,706
23	Summary:					
24	Current State Income Taxes (Line 15)	(6,389)	11,099	4,710	1,855	2,855
25	Current Federal Income Taxes (Line 20)	(37,326)	66,536	29,211	11,505	17,706
26	Total Current Income Tax Expense (To C-1)	\$ (43,715)	\$ 77,635	\$ 33,921	\$ 13,360	\$ 20,561
27	Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5.					

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

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ (111,979)	\$ 124,286	\$ 12,307	\$ 3,420	\$ 8,887
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(111,979)	124,286	12,307	3,420	8,887
4	Less: Interest Charges (Sch. C-3)	(4,191)	(14,470)	(18,661)	(7,350)	(11,311)
5	Taxable Income Per Books	(116,170)	109,816	(6,354)	(3,930)	(2,424)
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5(a))	-	-	-	-	-
9	Total Schedule M Adjustments	-	-	-	-	-
10	Taxable Income Before State Taxes	(116,170)	109,816	(6,354)	(3,930)	(2,424)
11	Less: State Income Tax Exemption (\$5,000)	-	5,000	5,000	-	5,000
12	State Taxable Income	(116,170)	104,816	(11,354)	(3,930)	(7,424)
13	State Income Tax (5.5% of Line 11)*	(6,389)	6,040	(349)	(216)	(133)
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	(6,389)	6,040	(349)	(216)	(133)
17	Federal Taxable Income (Line 9 - Line 15)	(109,781)	98,776	(11,005)	(3,714)	(7,291)
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
19	Federal Income Taxes (Line 16 x Line 17)	(37,326)	33,584	(3,742)	(1,263)	(2,479)
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 18 - Line 19)	(37,326)	33,584	(3,742)	(1,263)	(2,479)
23	Summary:					
24	Current State Income Taxes (Line 15)	(6,389)	6,040	(349)	(216)	(133)
25	Current Federal Income Taxes (Line 20)	(37,326)	33,584	(3,742)	(1,263)	(2,479)
26	Total Current Income Tax Expense (To C-1)	\$ (43,715)	\$ 39,624	\$ (4,091)	\$ (1,479)	\$ (2,612)
27	Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a).					

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Gold Coast Utility Corp

Page 1 of 1

Docket No.: 060246-WS

Preparer: CJN&W

Schedule Year Ended: December 31, 2005

Interim [] Final [X]

Historic [X] 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	\$ 4,191	\$ 14,470	\$ 18,661	\$ 7,350	\$ 11,311
2	Amortization of Debt Premium,			-		
3	Disc. and Expense Net					
4	Interest on Short-Term Debt					
5	Other Interest Expense	-		-	-	
6	AFUDC			-		
7	ITC Interest Synchronization	N/A				
8	(IRC 46(f)(2) only - See below)	-	-	-	-	-
9	Total Used For Tax Calculation	<u>\$ 4,191</u>	<u>\$ 14,470</u>	<u>\$ 18,661</u>	<u>\$ 7,350</u>	<u>\$ 11,311</u>
10	Note: Interest expense has been reconciled to rate base as follows:					
				<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
11	Rate Base			\$ 480,396	\$ 739,308	\$ 1,219,704
12	Weighted Cost of Debt			1.53	1.53	1.53
13	Annual Interest Expense			<u>\$ 7,350</u>	<u>\$ 11,311</u>	18,661
14	Interest per books					<u>4,191</u>
15	Adjustment required					<u>\$ 14,470</u>

Company: Gold Coast Utility Corp

Schedule: C-4

Docket No.: 060246-WS

Page 1 of 1

Schedule Year Ended: December 31, 2005

Preparer: CJN&W

Interim Final

Historic Projected

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

Line
No.

1 There are no permanent book/tax differences

Company: Gold Coast Utility Corp

Schedule: C-5

Docket No.: 060246-WS

Page 1 of 1

Schedule Year Ended: December 31, 2005

Preparer: CJN&W

Interim Final

Historic 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(1)	Utility Adjusted	Water	Sewer
----------	-------------	-----------------	------------------------	------------------	-------	-------

1 The Company does not have any accumulated deferred income taxes, therefore this schedule is not applicable.

Supporting Schedules: None

Recap Schedules: C-2

Company: Gold Coast Utility Corp

Schedule: C-5(a)

Docket No.: 060246-WS

Page 1 of 1

Schedule Year Ended: December 31, 2005

Preparer: CJN&W

Interim Final

Historic 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
----------	-------------	--------------------	------------------------	---------------------	-------	-------

1 The Company does not have any accumulated deferred income taxes, therefore this schedule is not applicable.

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

Schedule: C-6
 Page 1 of 3
 Preparer: CJN&W
 and CJN & W

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

Line No.	Year	Account No. 190.0001			Account No. 281.0001			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

1 The Company does not have any accumulated deferred income taxes, therefore this schedule is not applicable.

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

Schedule: C-6
 Page 2 of 3
 Preparer: CJN&W
 and CJN & W

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

Line No.	Year	Account No. 190.0001 Deferred Tax Debits					Account No. 281.001 (Deferred Tax Credits)				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

1 The Company does not have any accumulated deferred income taxes, therefore this schedule is not applicable.

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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

Line No.	Year	Account No. 190.0001 (Deferred Tax Debits)					Account No. 281.001 (Deferred Tax Credits)				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

1 The Company does not have any accumulated deferred income taxes, therefore this schedule is not applicable.

Investment Tax Credits - Analysis

Florida Public Service Commission

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005

Schedule: C-7
 Page 1 of 4
 Preparer: CJN&W

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

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

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005

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

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

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		Ending Balance
		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.	

1	The Utility has no investment tax credits; therefore, this schedule is not applicable	-	-	-	-	-
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Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule: C-7
Page 3 of 4
Preparer: CJN&W

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

Line
No.

1 The Company has no Investment Tax Credits

Gold Coast Utility Corp
060246-WS
Test Year Ended: 12/31/2005

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

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

Line
No.

1 The Company has not filed a Section 46(f) investment tax credit election.

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005

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

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

Line No.	Description	Parent's Name:			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt:		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock				
5	Retained Earnings - Parent Only		-		
6	Deferred Income Tax	-			
7	Other Paid in Capital	-			
8	Total	<u>\$ -</u>	<u>-</u> %		<u>-</u> %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
10	X Equity of Subsidiary (To C-1)				
11	The Company does not have a Parent; therefore, this schedule is not applicable				

Supporting Schedules: None
 Recap Schedules: C-3

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule: C-9
Page 1 of 1
Preparer: CJN&W

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

<u>Line</u> <u>No.</u>	
1	Copies of the tax returns are available at the Company's office and will be furnished to the Commission Auditors
2	upon request.

Miscellaneous Tax Information

Florida Public Service Commission

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

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

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

- (1) What tax years are currently open with the Internal Revenue Service?
2003, 2004, and 2005
- (2) Is the treatment of customer deposits at issue with the IRS?
No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
No
- (4) Is the treatment of unbilled revenues at issue with the IRS?
No

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

Subsidiary [X] or 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.		(1)	(2)	(3)	(4)
		Total Capital	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	\$ 258,211	21.17 %	7.24 %	1.53 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	-		6.00	-
5	Common Equity	961,493	78.83	9.43	7.43
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax		-		
8	Other (Explain)				
9	Total	\$ 1,219,704	100.00 %		8.96 %

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

Subsidiary or 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.		(1)	(2)	(3)	(4)
		Total Capital	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	\$ 160,763	94.97 %	7.24 %	6.87 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	-		6.00	-
5	Common Equity	8,515	5.03	7.93	0.40
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	<u>\$ 169,278</u>	<u>100.00 %</u>		<u>7.27 %</u>

10 The low end of the return on equity in the Company's prior rate proceeding was 7.93%, per
 11 Order No. PSC-99-1742-PAA-WS.

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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	(4) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base
			(3) Specific	(5) Prorata Amount	
1	Long-Term Debt	\$ 294,414	-	21.17 % \$ (36,203)	\$ 258,211
2	Short-Term Debt	-			
3	Preferred Stock				
4	Common Equity	15,599	1,080,379 (1)	78.83 (134,485)	961,493
5	Customer Deposits	-			-
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Tax		-		
9	Total	<u>\$ 310,013</u>	<u>\$ 1,080,379</u>	<u>100.00 % \$ (170,688)</u>	<u>\$ 1,219,704</u>

10 * List corresponding adjustments to rate base below:

11	Description	Amount
12	(1) Proforma equity contributions to fund construction.	<u>\$ 1,080,379</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim Final
 Historic Projected

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

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	(4) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base
			(3) Specific	(5) Prorata Amount	
1	Long-Term Debt	\$ 294,414	-	94.97 % \$ (133,651)	\$ 160,763
2	Short-Term Debt	-	-		
3	Preferred Stock				
4	Common Equity	15,599	-	5.03 (7,084)	8,515
5	Customer Deposits	-			-
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Tax	-	-		
11	Total	<u>\$ 310,013</u>	<u>\$ -</u>	<u>100.00 % \$ (140,735)</u>	<u>\$ 169,278</u>

12 * List corresponding adjustments to rate base below:

13	Description	Amount
----	-------------	--------

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] 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 1 of 1
 Preparer: CJN&W

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

1 The Company has no preferred stock; therefore, this schedule is not applicable.

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

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
1	The Company has no short-term debt; therefore, this Schedule is not applicable				
2	Totals	\$ -		\$ -	0.00%

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim [] Final [X]
Historic [X] 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 1 of 1
Preparer: CJN&W

Line No.	Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))	
1	Fidelity Federal Mortgage	11/05 -											
2	7.25%, 20 years	10/25	\$ 550,000	\$ 274,462	\$ 51,130						\$ 19,898	\$ 19,898	7.25 %
3	Amsouth Bank	12/05 -											
4	6.99%, 5 years	11/10	22,315	11,069	5,316						774	774	6.99 %
5	John Deere	7/03 -											
6	9.87%, 3 years	6/06	10,768	3,927	2,040						388	388	9.87 %
7	Colonial Bank LOC	12/00-											
8	5.00%, 5 years	12/05	50,000	4,956	-						248	248	5.00 %
9	Total		\$ 633,083	\$ 294,414	\$ 58,486	-	-	-	-	-	\$ 21,308	\$ 21,308	7.24 %

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim Final
Historic 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(a)
Page 1 of 1
Preparer: CJN&W

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Fidelity Federal Mortgage	11/05 -										
2	7.25%, 20 years	10/25	\$ 550,000	\$ 274,462	\$ 51,130					\$ 19,898	\$ 19,898	7.25 %
3	Amsouth Bank	12/05 -										
4	6.99%, 5 years	11/10	22,315	11,069	5,316					774	774	6.99 %
5	John Deer	7/03 -										
6	9.87%, 3 years	6/06	10,768	3,927	2,040					388	388	9.87 %
7	Colonial Bank LOC	12/00-										
8	5.00%, 5 years	12/05	50,000	4,956	-					248	248	5.00 %
9	Total		<u>\$ 633,083</u>	<u>\$ 294,414</u>	<u>\$ 58,486</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 21,308</u>	<u>\$ 21,308</u>	<u>7.24 %</u>

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

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

Florida Public Service Commission

Company: Gold Coast Utility Corp
Docket No.: 060246-WS
Schedule Year Ended: December 31, 2005
Interim [] Final [X]
Historic [X] 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 1 of 1
Preparer: CJN&W

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Unamortized Discount (Premium) Associated With Col(4)	Unamortized 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))	

1 The Utility does not have any variable rate long term debt; therefore, this schedule is not applicable

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------	------	------	------	------	------	------	------

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Gold Coast Utility Corp
 Docket No.: 060246-WS
 Schedule Year Ended: December 31, 2005
 Interim [] Final [X]
 Historic [X] Projected []

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

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Interest Expense
1	The Company does not collect customer deposits.					
2	Total	\$ -	\$ -	\$ -	\$ -	\$ -
3	Simple Average Balance				\$ -	
4	Effective Interest Rate					
5	(Interest/Simple Average Balance)					%
6	Note: An interest rate of 6% will be used on Schedules D-1, D-1(a), D-2, and D-2(a)					

Recap Schedules: A-19, D-2

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [x] or Sewer []

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

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

Line No	(1) Class/Meter Size	(2) Monthly Present Rates (1)	(3) Monthly Interim Rates	(4) Monthly Proposed Rates
1	Residential			
2	All Meter Sizes	7.19	7.84	20.46
3	5/8" x 3/4" Apartment	7.19	7.84	14.32
4	Full 3/4"			30.69
5	1"			51.15
6	1 1/2"			102.30
7	2"			163.68
8	3"			327.36
9	4"			511.50
10	6"			1,023.00
11	Gallonage Charge			
12	(per 1,000 gallons)	1.03	1.12	3.19
13	General Service			
14	5/8" x 3/4"	18.46	20.12	20.46
15	Full 3/4"			30.69
16	1"	46.15	50.30	51.15
17	1 1/2"	92.28	100.59	102.30
18	2"	147.64	160.93	163.68
19	3"	295.20	321.77	327.36
20	4"			511.50
21	6"			1,023.00
22	Gallonage Charge			
23	(per 1000 gallons)	1.03	1.12	3.19

24 Note (1): Present rates per 2002 Indexing, effective May 27, 2003. The present residential rate is a flat rate.

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [] or Sewer [X]

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

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

Line No	(1) Class/Meter Size	(2) Monthly Present Rates (1)	(3) Monthly Interim Rates	(4) Monthly Proposed Rates
1	Residential			
2	All Meter Sizes	12.62	18.30	37.08
3	5/8" x 3/4" Apartment	12.62	18.30	25.96
4	Full 3/4"			55.62
5	1"			92.70
6	1 1/2"			185.40
7	2"			296.64
8	3"			556.20
9	4"			927.00
10	6"			1,854.00
11	Gallonage Charge			
12	(max 10,000 gallons)			3.74
13	General Service			
14	5/8" x 3/4"	24.24	35.15	37.08
15	Full 3/4"			55.62
16	1"	60.63	87.91	92.70
17	1 1/2"	121.24	175.80	185.40
18	2"	193.98	281.27	296.64
19	3"	387.98	562.57	556.20
20	4"			927.00
21	6"			1,854.00
22	Gallonage Charge			
23	(per 1000 gallons)	1.60	2.32	4.39

24 Note (1): Present rates per 2002 Indexing, effective May 27, 2003. The present residential rate is a flat rate.

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	1,591		\$ 7.19	\$ 11,439
3	M Gallons Over 5,000 Gallons		5,826	1.03	6,001
4	5/8" x 3/4" Apartment (1)	13,296		7.19	95,598
5	M Gallons		-	1.03	-
6	Total Residential	<u>14,887</u>	<u>5,826</u>		<u>\$ 113,038</u>
7	Average Bill				<u>\$ 7.59</u>
8	General Service				
9	5/8" X 3/4"	192		18.46	\$ 3,544
10	M Gallons		354	1.03	365
11	1"	60		46.15	2,769
12	M Gallons		316	1.03	325
13	1 1/2"	36		92.28	3,322
14	M Gallons		1,360	1.03	1,401
15	2"	72		147.64	10,630
16	M Gallons		<u>1,736</u>	1.03	<u>1,788</u>
17	Total Gen. Serv.	<u>360</u>	<u>3,766</u>		<u>\$ 24,144</u>
18	Average Bill				<u>\$ 67.07</u>
19	Other water revenues				-
20	Total Revenue				137,182
21	Total revenue per books				<u>140,385</u>
22	Difference				<u>\$ (3,203)</u>
23	Notes: (1) Service is provided to 1,108 unmetered apartment units.				

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 2
 Preparer: CJN&W

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	1,591		\$ 12.62	\$ 20,078
3	M Gallons		-	0.00	-
4	5/8" x 3/4" Apartment (1)	13,296		12.62	167,796
5	M Gallons		-	-	-
6	Total Residential	<u>14,887</u>	<u>-</u>		<u>\$ 187,874</u>
7	Average Bill				<u>\$ 12.62</u>
8	General Service				
9	5/8" X 3/4"	72		24.24	\$ 1,745
10	M Gallons		241	1.60	386
11	1"	60		60.63	3,638
12	M Gallons		316	1.60	506
13	1 1/2"	24		121.24	2,910
14	M Gallons		1,360	1.60	2,176
15	2"	72		193.98	13,967
16	M Gallons		<u>1,736</u>	1.60	<u>2,778</u>
17	Total Gen. Serv.	<u>228</u>	<u>3,653</u>		<u>\$ 28,106</u>
18	Average Bill				<u>\$ 123.27</u>
19	Miscellaneous service revenues				<u>-</u>
20	Total Historic Revenue				215,980
21	Total revenue per books				<u>214,728</u>
22	Immaterial difference				<u>\$ 1,252</u>
23	Notes: (1) Service is provided to 1,108 unmetered apartment units.				

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Proposed Rates	(5) Proposed Revenue
1	Residential				
2	5/8" x 3/4" (Full Month)	1,591		\$ 20.46	\$ 32,552
3	M Gallons		8,254	3.19	26,330
4	5/8" X 3/4" Apartment (1)	13,296		14.32	190,399
5	M Gallons (2)		25,846	3.19	82,449
6	Total Residential	14,887	34,100		\$ 331,730
7	Average Bill				\$ 22.28
8	General Service				
9	5/8" X 3/4"	192		20.46	\$ 3,928
10	M Gallons		354	3.19	1,129
11	1"	60		51.15	3,069
12	M Gallons		316	3.19	1,008
13	1 1/2"	36		102.30	3,683
14	M Gallons		1,360	3.19	4,338
15	2"	72		163.68	11,785
16	M Gallons		1,736	3.19	5,538
17	Total Gen. Serv.	360	3,766		\$ 34,478
18	Average Bill				\$ 95.77
19	Other water revenue				-
20	Total revenue at test year/proposed rates				366,208
21	Total revenue per books/proposed				366,262
22	Immaterial difference				\$ (54)
23	Notes: (1) Service is provided to 1,108 unmetered apartment units.				
24	(2) Gallons sold to apartments are calculated on page F-1.				
25	(3) Due to rounding in the calculation of gallons sold by month by customer class and meter size, gallons sold above is				
26	7,000 gallons higher than gallons sold on F-1 due to rounding, which is immaterial.				

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: December 31, 2005
 Water [] or Sewer [X]

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

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Proposed Rates	(5) Proposed Revenue
1	Residential				
2	5/8" x 3/4"	1,591		\$ 37.08	\$ 58,994
3	M Gallons		4,410	3.74	16,493
4	5/8" x 3/4" Apartment (1)	13,296		25.96	345,164
5	M Gallons (2)		25,846	4.39	113,464
6	Total Residential	<u>14,887</u>	<u>30,256</u>		<u>\$ 534,115</u>
7	Average Bill				<u>\$ 35.88</u>
8	General Service				
9	5/8" X 3/4"	72		37.08	\$ 2,670
10	M Gallons		241	4.39	1,058
11	1"	60		92.70	5,562
12	M Gallons		316	4.39	1,387
13	1 1/2"	24		185.40	4,450
14	M Gallons		1,360	4.39	5,970
15	2"	72		296.64	21,358
16	M Gallons		1,736	4.39	7,621
17	Total Gen. Serv.	<u>228</u>	<u>3,653</u>		<u>\$ 50,076</u>
18	Average Bill				<u>\$ 219.63</u>
19	Other sewer revenue				-
20	Total revenue at test year/proposed rates				584,191
21	Total revenue per books/proposed				<u>584,229</u>
22	Immaterial difference				<u>\$ (38)</u>
23	Notes: (1) Service is provided to 1,108 unmetered apartment units.				
24	(2) Gallons sold to apartments are calculated on page F-1.				

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water or Sewer

Schedule: E-3
 Page 1 of 2
 Preparer: CJN&W

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Fire Protection	(6) Other Unmetered (1)	(7) Total
1	January, 2005	129	30			1,108	1,267
2	February	129	30			1,108	1,267
3	March	130	30			1,108	1,268
4	April	130	30			1,108	1,268
5	May	130	30			1,108	1,268
6	June	131	30			1,108	1,269
7	July	134	30			1,108	1,272
8	August	135	30			1,108	1,273
9	September	135	30			1,108	1,273
10	October	135	30			1,108	1,273
11	November	136	30			1,108	1,274
12	December	137	30			1,108	1,275
13	Total	1,591	360	-	-	13,296	15,247

14 Notes: (1) Unmetered apartments.

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [] or Sewer [X]

Schedule: E-3
 Page 2 of 2
 Preparer: CJN&W

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January, 2003	129	19		1,108	1,256
2	February	129	19		1,108	1,256
3	March	130	19		1,108	1,257
4	April	130	19		1,108	1,257
5	May	130	19		1,108	1,257
6	June	131	19		1,108	1,258
7	July	134	19		1,108	1,261
8	August	135	19		1,108	1,262
9	September	135	19		1,108	1,262
10	October	135	19		1,108	1,262
11	November	136	19		1,108	1,263
12	December	137	19		1,108	1,264
13	Total	1,591	228	-	13,296	15,115
14	Notes: (1) Unmetered apartments.					

Miscellaneous Service Charges

Florida Public Service Commission

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [X] or Sewer []

Schedule: E-4
 Page 1 of 2
 Preparer: CJN&W

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

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
2	Normal Reconnection	15.00	15.00	15.00	15.00
3	Violation Reconnection	15.00	15.00	15.00	15.00
4	Premises Visit	10.00	10.00	10.00	10.00
5	Late Payment	5.00	5.00	5.00	5.00

Miscellaneous Service Charges

Florida Public Service Commission

Gold Coast Utility Corp
 060246-WS
 Test Year Ended: 12/31/2005
 Water [] or Sewer [X]

Schedule: E-4
 Page 2 of 2
 Preparer: CJN&W

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

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
2	Normal Reconnection	15.00	15.00	15.00	15.00
3	Violation Reconnection	Actual cost	Actual cost	Actual cost	Actual cost
4	Premises Visit	10.00	10.00	10.00	10.00
5	Late Payment	5.00	5.00	5.00	5.00

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [X] or Sewer []

Schedule: E-5
 Page 1 of 2
 Preparer: CJN&W

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges (1)	(6) Total
1	None				\$ -	\$ -

Gold Coast Utility Corp
 060246-WS
 Test Year Ended: 12/31/2005
 Water [] or Sewer [X]

Schedule: E-5
 Page 2 of 2
 Preparer: CJN&W

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	None				\$ -	\$ -

Gold Coast Utility Corp

Schedule: E-6

Docket No.: 060246-WS

Page 1 of 1

Test Year Ended: 12/31/2005

Preparer: CJN&W

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	6"	Standard	18
2	Total		<u>18</u>

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

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

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	The Company has no Private Fire Protection customers; therefore, this Schedule is not applicable		
Total			-

Contracts and Agreements Schedule

Florida Public Service Commission

Gold Coast Utility Corp
Docket No.: 060246-WS
12/31/2005

Schedule: E-8
Page 1 of 1
Preparer: CJN&W

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

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

Gold Coast Utility Corp
 Docket No.: 060246-WS
 12/31/2005

Schedule: E-9
 Page 1 of 1
 Preparer: CJN&W

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Public Service Tax	Polk County	\$ 12,661	Pass Through	Ordinance

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 Preparer: CJN&W

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 (350 GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (300 GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (300 GPD)		
or-per Lot		
Multifamily - Per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"	\$ 170.00	\$ 170.00
3/4"	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost
1-1/4"	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost
Over 2"	Actual Cost	Actual Cost
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	Actual Cost	Actual Cost
Inspection Charge		
Customer Connection (Tap-in) Charge		
All Sizes		
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.		

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [] or Sewer [X]

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

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 (280 GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (___ GPD)		
or per Lot		
All others-per Gallon/Day		
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (<u>250</u> GPD)		
or-per Lot		
Multifamily-per ERC (___ GPD)		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Plan Review Charge	Actual Cost	Actual Cost
Inspection Charge	Actual Cost	Actual Cost
Customer Connection (Tap-in) Charge		
Over 2"	Actual Cost	Actual Cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (<u>250</u> GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005
Water or Sewer
Historic or Projected

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

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

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

1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable.

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: CJN&W

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

Line
No.

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

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: CJN&W

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005
 Water [x] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: CJN&W

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-1
Page 1 of 4
Preparer: F. Seidman

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 breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Finished per DEP Form 62-555.903(3)	(2) Adjustments to Finished Gallons	(2a) Adjusted Finished Gallons	(3) Gallons Sold (Metered)	(3a) Estimated Flat Rate Non Metered Gallons	(3b) Total Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (3) (2)+(3)-(4)-(5)	(6) % Unaccounted For Water
Jan-05	3.735	-	3.735	1.074				-	
Feb-05	3.793	-	3.793	1.340				-	
Mar-05	4.861	-	4.861	1.076				-	
Apr-05	4.185	-	4.185	1.133				-	
May-05	3.199	-	3.199	0.998				-	
Jun-05	2.522	-	2.522	0.829				-	
Jul-05	3.118	-	3.118	0.764				-	
Aug-05	3.037	-	3.037	0.828				-	
Sep-05	2.311	0.560	2.871	0.908				-	
Oct-05	-	3.746	3.746	0.862				-	
Nov-05	0.983	2.995	3.978	1.258				-	
Dec-05	3.384	-	3.384	0.943				-	
Totals	35.128	7.301	42.429	12.013	25.846	37.859	Not Identified	4.571	10.8 %

(Above data in millions of gallons)

Explanation:

Finished Water - On September 26 of the test year, the recording totalizer at the water plant became inoperable. Parts were ordered and repairs by AWK Industries were arranged, but the meter was not able to be placed back into service until November 22. Therefore, there is no record of the finished water gallons for this 57 day period. This is reflected on the monthly operating reports (MOR's) filed with DEP. The gallons of finished water reflected in the MOR's is shown in column 1. For purposes of completing this schedule, an estimate was made of the gallons of finished water for each day in this period. With the exception of September 26-29, the daily gallons of finished water was estimated as:

$$2004 \text{ gallons for the day } \times \frac{2005 \text{ total gallons, Jan - Jul}}{2004 \text{ total gallons, Jan - Jul}}$$

The recorded monthly totals for the month were then subtracted from the adjusted totals for the month to arrive at the adjustment in column 2. The reason that the ratio of 2005 gallons to 2004 gallons for Jan - Jul only was used rather than for the full 12 months is because each of the other months, other than December, had either an anomaly or were months when the totalizer was not recording.

The estimates for Sept 26-29 had to be handled differently because those were days in 2004 when the plant was off line due to hurricane Jeanne. For each of those days, the gallons were estimated as the average daily gallons for September, 2004, excluding hurricane days x the above ratio of 2005 to 2004 gallons.

The results appear to be reasonable and consistent with those for the previous year.

Gallons Sold - During the test year, Gold Coast provided individually metered water service to an average of 132 residential customers and 30 irrigation and commercial customers. The metered gallons sold to those customers is shown in column 3. In addition, Gold Coast provides unmetered flat rate service to 1,108 units in Village Green and Lake Shore Club. The units in these areas tend to be smaller, older, and have only a basic water requirement. Based on input from Gold Coast, it is believed that, on average, it is reasonable to assume that these units consume at the rate of approximately 50% of the individually metered residences. It also appears reasonable to assume that the average annual occupancy rate is approximately 75%. The gallons shown in column (3a) reflects these assumptions:

$$\text{Average monthly gallons /metered residence } \times 50\% \times 1,108 \text{ units } \times 12 \text{ months } \times 75\% \text{ occupancy rate } =$$

$$5,184 \text{ gallons per month } \times 50\% \times 1,108 \text{ units } \times 12 \text{ months } \times 75\% \text{ occupancy rate } = 25.846 \text{ million gallons}$$

This estimate was not made on a monthly basis because it would require additional assumptions about the month to average relationships and monthly occupancy rates. There is no available data from which to draw such specific conclusions. The resulting annual results shown above appear to support the reasonableness of the broad assumptions made.

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

Florida Public Service Commission

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-1
Page 2 of 4
Preparer: F. Seidman

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 breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total Gals - Commercial/Irrigation	409,380	482,920	445,970	331,620	289,740	232,950	270,180	234,080	262,900	217,530	341,530	246,540	3,765,340
Total Gals - Metered Residential	664,830	857,520	629,780	801,240	708,100	595,685	494,270	593,600	644,700	644,350	916,660	696,580	8,247,315
Total Metered Gals Sold	1,074,210	1,340,440	1,075,750	1,132,860	997,840	828,635	764,450	827,680	907,600	861,880	1,258,190	943,120	12,012,655
Total Residential Meters	129	129	130	130	130	131	134	135	135	135	136	137	1,591
Residential Gals/Meter	5,154	6,647	4,844	6,163	5,447	4,547	3,689	4,397	4,776	4,773	6,740	5,085	5,184
Nonmetered Usage (50%)													2,592
Total Nonmetered units x 12													13,296
Est. Annual Average Occupancy													75%
Est. Unmetered Gallons Sold													25,846,080

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

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-1
Page 3 of 4
Preparer: F. Seidman

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 breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Table with columns: Day, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, Totals. Includes sub-sections for Total, Max, Min, Avg, Total 2004, Ratio 2005/2004, Raw Water, and Ratio R/F.

Bold and Bold Italics daily numbers are calculated estimates for the days when totalizer was inoperable.
Bold = 2004 daily gallons x ratio of 2005/2004 Jan-Jun totals; bold italics = Sept, 2004 ADF x ratio of 2005/2004 Jan-Jun totals.
Jan-Jun are months with no anomalies or unread days.

Company: Gold Coast Utility Corp.
Docket No.: 060246-WS
Historic Year Ended: December 31, 2004
Finished Water Statistics

Table with columns: Day, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, Totals. This table continues the data from the previous table but includes specific notes for days 13-29 regarding Charley and days 25-29 regarding Jeanne.

Charley - system down due to hurricane Charley, boil water note on 8/19; rescinded on 8/24.
Charley - system down due to hurricane Charley, boil water note on 9/29.

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

Florida Public Service Commission

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-1
Page 4 of 4
Preparer: F. Seidman

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 breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	0.105	0.127	0.119	0.143	0.085	0.068	0.123	0.098	0.081	n/a	n/a	0.122	
2	0.108	0.102	0.132	0.106	0.084	0.097	0.065	0.103	0.081	n/a	n/a	0.119	
3	0.127	0.132	0.117	0.069	0.12	0.099	0.096	0.101	0.012	n/a	n/a	0.115	
4	0.11	0.128	0.143	0.14	0.08	0.065	0.099	0.123	0.046	n/a	n/a	0.108	
5	0.136	0.145	0.118	0.101	0.094	0.066	0.105	0.104	0.085	n/a	n/a	0.11	
6	0.123	0.08	0.138	0.145	0.072	0.091	0.093	0.066	0.11	n/a	n/a	0.108	
7	0.145	0.15	0.133	0.122	0.095	0.1	0.096	0.068	0.081	n/a	n/a	0.109	
8	0.12	0.128	0.126	0.154	0.096	0.098	0.104	0.094	0.083	n/a	n/a	0.083	
9	0.105	0.131	0.135	0.116	0.102	0.066	0.095	0.101	0.083	n/a	n/a	0.138	
10	0.137	0.118	0.124	0.102	0.105	0.102	0.101	0.068	0.122	n/a	n/a	0.07	
11	0.107	0.134	0.12	0.146	0.093	0.094	0.097	0.092	0.072	n/a	n/a	0.101	
12	0.14	0.147	0.162	0.126	0.144	0.056	0.101	0.103	0.1	n/a	n/a	0.109	
13	0.132	0.136	0.122	0.106	0.105	0.076	0.085	0.098	0.112	n/a	n/a	0.106	
14	0.102	0.135	0.12	0.224	0.097	0.09	0.102	0.07	0.123	n/a	n/a	0.108	
15	0.14	0.127	0.106	0.214	0.137	0.094	0.099	0.092	0.085	n/a	n/a	0.092	
16	0.097	0.137	0.206	0.171	0.088	0.097	0.101	0.092	0.133	n/a	n/a	0.145	
17	0.106	0.135	0.166	0.194	0.128	0.096	0.101	0.102	0.099	n/a	n/a	0.105	
18	0.112	0.177	0.229	0.203	0.1	0.067	0.1	0.121	0.093	n/a	n/a	0.074	
19	0.106	0.14	0.203	0.206	0.139	0.095	0.096	0.118	0.125	n/a	n/a	0.093	
20	0.127	0.147	0.171	0.215	0.128	0.072	0.102	0.104	0.09	n/a	n/a	0.123	
21	0.128	0.161	0.169	0.148	0.078	0.089	0.133	0.103	0.068	n/a	n/a	0.11	
22	0.143	0.137	0.169	0.097	0.109	0.071	0.102	0.08	0.125	n/a	0.084	0.106	
23	0.104	0.153	0.196	0.166	0.088	0.088	0.124	0.072	0.093	n/a	0.154	0.145	
24	0.108	0.155	0.194	0.094	0.143	0.087	0.065	0.265	0.125	n/a	0.083	0.108	
25	0.111	0.155	0.218	0.107	0.089	0.094	0.1	0.087	0.084	n/a	0.116	0.068	
26	0.137	0.154	0.167	0.114	0.101	0.067	0.096	0.127	n/a	n/a	0.124	0.112	
27	0.113	0.077	0.186	0.097	0.102	0.096	0.103	0.077	n/a	n/a	0.108	0.119	
28	0.148	0.145	0.186	0.124	0.097	0.069	0.115	0.072	n/a	n/a	0.086	0.128	
29	0.109		0.21	0.137	0.108	0.101	0.137	0.078	n/a	n/a	0.114	0.109	
30	0.107		0.134	0.098	0.089	0.071	0.104	0.076	n/a	n/a	0.114	0.134	
31	0.142		0.142		0.103		0.078	0.082		n/a		0.107	
Total	3.735	3.793	4.861	4.185	3.199	2.522	3.118	3.037	2.311	-	0.983	3.384	35.128
Max.	0.148	0.177	0.229	0.224	0.144	0.102	0.137	0.265	0.133	-	0.154	0.145	0.265
Min.	0.097	0.077	0.106	0.069	0.072	0.056	0.065	0.066	0.012	-	0.083	0.068	-
Avg.	0.120	0.135	0.157	0.140	0.103	0.084	0.101	0.098	0.092	0.000	0.109	0.109	0.096

n/a - readings not available; finished water recorder inoperable and awaiting parts and repair by AWK Industries.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-2
Page 1 of 1
Preparer: F. Seidman

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	No. 1	N/A	N/A	N/A		
1/1	5.423				5.423	none
2/1	4.780				4.780	
3/1	6.055				6.055	
4/1	4.959				4.959	
5/1	4.678				4.678	
6/1	6.760				6.760	
7/1	6.793				6.793	
8/1	5.953				5.953	
9/1	4.217				4.217	
10/1	5.703				5.703	
11/1	5.463				5.463	
12/1	5.165				5.165	
Total	<u>65.949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65.949</u>	<u>-</u>
	(Above data in millions)					

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005

Schedule F-3
 Page 1 of 1
 Preparer: F. Seidman

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.

	<u>DATE</u>	<u>GPD</u>
<u>Finished Water Pumped</u>		
1. Plant Capacity		<u>240,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Maximum Day	<u>8/24/2005</u>	<u>265,000</u>
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.		
Leak in 8" main		
Maximum Day without unusual occurrences	<u>3/18/2005</u>	<u>229,000</u>
3. Five-Day Max Month	(1) <u>3/16/2005</u>	<u>206,000</u>
	(2) <u>3/18/2005</u>	<u>229,000</u>
	(3) <u>3/19/2005</u>	<u>203,000</u>
	(4) <u>3/25/2005</u>	<u>218,000</u>
	(5) <u>3/29/2005</u>	<u>210,000</u>
		AVERAGE <u>213,200</u>
5. Average Daily Flow		
	Max Month	<u>139,500</u>
	Annual	<u>116,245</u>
6. Required Fire Flow	1,000 gpm for 2 hours*	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

* Per ISO sections 340 and 604, required fire flow is 1,000 gpm for two hours when there is a distance of 11'-30' between buildings. There are buildings in the Lake Shore Club and Nalcrest sections that meet that criteria. In addition there are condominium buildings in the service area.

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005

Schedule F-4
 Page 1 of 2
 Preparer: F. Seidman

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.

	<u>MONTH</u>	<u>GPD (000's)</u>
1. Plant Capacity		250,000
		<u>450,000</u>
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	<u>July, 2005</u>	<u>219,129</u>
Annual Average Daily Flow		<u>180,682</u>
3 Average 3 Month Max Flow	<u>Aug 2005</u>	<u>212,165</u>
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.		

Wastewater Treatment Plant Data

Gold Coast Utility Corp
 Docket No.: 060246-WS
 Test Year Ended: 12/31/2005

Schedule F-4
 Page 2 of 2
 Preparer: F. Seidman

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.

Day	Nov, 04	Dec, 04	Jan, 05	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	0.117	0.125	0.190	0.163	0.204	0.173	0.115	0.297	0.278	0.200	0.223	0.152	0.209	0.168	
2	0.097	0.117	0.142	0.165	0.204	0.175	0.147	0.289	0.250	0.179	0.216	0.114	0.208	0.168	
3	0.112	0.116	0.168	0.179	0.201	0.181	0.207	0.212	0.223	0.177	0.251	0.112	0.206	0.164	
4	0.121	0.109	0.184	0.171	0.206	0.160	0.228	0.280	0.187	0.236	0.164	0.154	0.204	0.149	
5	0.117	0.086	0.172	0.184	0.204	0.186	0.214	0.264	0.159	0.236	0.156	0.137	0.205	0.167	
6	0.099	0.126	0.155	0.148	0.181	0.156	0.190	0.268	0.192	0.265	0.087	0.138	0.178	0.161	
7	0.104	0.132	0.188	0.169	0.182	0.184	0.194	0.207	0.190	0.214	0.197	0.148	0.213	0.189	
8	0.115	0.145	0.173	0.160	0.198	0.193	0.135	0.186	0.238	0.206	0.164	0.187	0.249	0.198	
9	0.117	0.169	0.143	0.179	0.204	0.190	0.133	0.269	0.263	0.203	0.146	0.152	0.194	0.161	
10	0.104	0.150	0.167	0.164	0.200	0.152	0.131	0.210	0.209	0.201	0.053	0.172	0.180	0.170	
11	0.116	0.147	0.157	0.189	0.194	0.174	0.167	0.287	0.259	0.212	0.136	0.160	0.179	0.161	
12	0.118	0.148	0.165	0.166	0.205	0.185	0.159	0.203	0.221	0.240	0.132	0.167	0.198	0.167	
13	0.111	0.162	0.165	0.154	0.173	0.163	0.159	0.248	0.259	0.212	0.121	0.213	0.160	0.173	
14	0.093	0.158	0.193	0.175	0.142	0.151	0.158	0.269	0.271	0.220	0.120	0.170	0.176	0.163	
15	0.122	0.146	0.211	0.152	0.192	0.203	0.153	0.182	0.200	0.176	0.115	0.176	0.164	0.177	
16	0.139	0.167	0.179	0.141	0.189	0.160	0.127	0.197	0.220	0.179	0.113	0.130	0.160	0.186	
17	0.098	0.158	0.189	0.171	0.205	0.137	0.124	0.161	0.221	0.161	0.147	0.167	0.189	0.161	
18	0.105	0.147	0.203	0.172	0.206	0.167	0.141	0.156	0.196	0.152	0.127	0.178	0.178	0.133	
19	0.116	0.142	0.165	0.171	0.202	0.169	0.154	0.151	0.236	0.156	0.120	0.165	0.161	0.159	
20	0.112	0.163	0.166	0.167	0.186	0.133	0.133	0.240	0.191	0.151	0.128	0.185	0.165	0.160	
21	0.097	0.160	0.178	0.164	0.207	0.161	0.123	0.234	0.189	0.139	0.160	0.199	0.183	0.165	
22	0.113	0.144	0.208	0.164	0.201	0.107	0.117	0.201	0.223	0.141	0.128	0.200	0.166	0.166	
23	0.112	0.151	0.155	0.181	0.202	0.176	0.100	0.211	0.191	0.135	0.154	0.261	0.190	0.181	
24	0.136	0.170	0.191	0.145	0.198	0.160	0.123	0.235	0.233	0.135	0.130	0.232	0.163	0.148	
25	0.111	0.107	0.163	0.182	0.201	0.137	0.156	0.231	0.223	0.190	0.114	0.289	0.159	0.143	
26	0.120	0.158	0.171	0.188	0.209	0.171	0.169	0.153	0.222	0.207	0.114	0.249	0.174	0.167	
27	0.122	0.105	0.170	0.207	0.167	0.187	0.155	0.217	0.177	0.203	0.114	0.238	0.154	0.172	
28	0.126	0.173	0.181	0.209	0.211	0.153	0.123	0.237	0.189	0.209	0.150	0.223	0.155	0.167	
29	0.113	0.187	0.178		0.199	0.157	0.136	0.258	0.181	0.203	0.123	0.247	0.185	0.168	
30	0.117	0.166	0.164		0.189	0.158	0.112	0.207	0.257	0.214	0.114	0.181	0.158	0.183	
31		0.183	0.189		0.193		0.195		0.245	0.201		0.207		0.170	
Total	3.400	4.517	5.423	4.780	6.055	4.959	4.678	6.760	6.793	5.953	4.217	5.703	5.463	5.165	65.949
Max.	0.139	0.187	0.211	0.209	0.211	0.203	0.228	0.297	0.278	0.265	0.251	0.289	0.249	0.198	0.297
Min.	0.093	0.086	0.142	0.141	0.142	0.107	0.100	0.151	0.159	0.135	0.053	0.112	0.154	0.133	0.053
Avg.	0.113	0.146	0.175	0.171	0.195	0.165	0.151	0.225	0.219	0.192	0.141	0.184	0.182	0.167	0.181
3 MADF			0.145	0.164	0.180	0.177	0.171	0.181	0.198	0.212	0.184	0.172	0.169	0.178	0.212

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-5
Page 1 of 2
Preparer: F. Seidman

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).

Line
No.

1 Source of Supply and Water Treatment & Pumping Plant

2 The Source of Supply and WTP should be evaluated together. See Schedule 5, page 2.

3 E = Firm Reliable Capacity (Sch. F-5, page 2) 230,000 gpd

4 Demand

5 A = Maximum Day Demand (Sch. F-3) 229,000 gpd

6 B = Property needed to serve five years after TY (Sch. F-8) 12,460 gpd

7 C = Fire flow demand (Sch. F-3) 120,000 gpd

8 D = Excess Unaccounted for water 0 gpd

9 Percent Used & Useful = $(A + B + C - D)/E \times 100\%$, = 100.00%

10 The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

11 It should be noted that the elevated storage capacity is not included as capacity in evaluating supply and
12 treatment. Storage capacity, whether initial or replacement, is provided by source and treatment capacity.
13 Storage is a demand not a source.

15 Storage

16 E = Available Capacity (Sch. F-5, page 2) 100,000 gallons

17 Demand

18 A = Fire flow requirement 120,000 gallons

19 B = 25% of MDD (FDEP Rule 62-555.320 (19)) 57,250 gallons

20 C = Property needed to serve five years after TY (Sch. F-8) 12,460 gallons

22 Percent Used & Useful = $(A + B + C)/E \times 100\%$, = 100.00%

23 The above used and useful factor is applicable to the Distribution Reservoirs & Standpipes account.

24 All other accounts, excluding Acct 331, Transmission and Distribution Mains, are considered 100% Used
25 & Useful. See Sch F- 7 for Acct 331, Transmission and Distribution Mains.

26 In addition, the proforma additions to plant are not demand related and serve the purpose of maintaining the
27 plant in good operating condition to allow it to meet current demands on the system. Those additions are 100%
28 used and useful.

29 Finally, the water system was found to be 100% used and useful in Docket No. 981258-WS, Order No. PSC-99-
30 1742-PAA-WS at Sch. 1-A. There have been no changes in the capacity of the system or the demand since
31 that Order was issued.

Gold Coast Utility Corp
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Test Year Ended: 12/31/2005

Schedule F-5
Page 2 of 2
Preparer: F. Seidman

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).

Line
No.

1 INPUT INFORMATION:

2 Source of Supply

3 The utility obtains its water from two wells. According to the water use permit, one well is rated at 1,100 gpm,
4 and the other at 750 gpm. The daily yield of the wells on a 12 hour basis is 1.33 mgd total and .54 mgd with the
5 largest well out of service. According to the water use permit, the annual allocation is 56 mg and the maximum
6 day allocation is 230,000 gallons.
7

12 Water Treatment (WTP)

13 The utility treats water with aeration and chlorination. The aerator storage capacity is 240,000 gpd. The
14 treatment plant was built in 1972 to accommodate the anticipated build out of the original retirement
15 communities of Fedhaven (now Village Green) and Nalcrest.

19 Storage

20 The utility has a 100,000 gallon elevated storage tank that was also built in 1972 to accommodate the build out
21 of the original retirement communities. It provides pressure for the system, equalization for daily demand
22 fluctuations and capacity for fire flow.

27 Demand

28 The maximum day demand (MDD) of 265,000 gallons occurred 8/24/05, however that included water loss
29 caused by a break in an 8" main. The maximum day demand without an unusual occurrence was 229,000
30 gallons and took place on 3/18/05, March, 2005 was also the month of highest pumpage rate. The PSC
31 typically uses the average of the five highest days in the month of maximum pumpage as a proxy for MDD to
32 compensate for the effect of unusual occurrences. However, when unusual occurrences have been properly
33 excluded, the PSC has found it appropriate to use the single maximum day in used & useful calculations. See
34 96 FPSC 11:49. The MDD for the test year was 229,000.

Gold Coast Utility Corp
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Test Year Ended: 12/31/2005

Schedule F-6
Page 1 of 2
Preparer: F. Seidman

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

<u>Line No.</u>		
1	(A) Used and useful flow, GPD (Max 3MADF, 12 mo ending 12/30/05)	<u>212,165</u>
2	(B) Less: Excess I&I (see Page 2)	-
3	(C) Plus: Property needed for post test year period (See F-8)	<u>20,190</u>
4	(D) Total Flows	232,355
5	(E) Permitted capacity	<u>250,000</u>
6	(F) Used and useful percentage	<u>93.0%</u>
7	(G) Non-used and useful percentage	<u>7.0%</u>
8	The wastewater treatment system was installed in 1972 and sized to serve the built out development as it now	
9	exists. Although the actual flows today are less than those anticipated when designed, the system is 100%	
10	built out and should be considered 100% used and useful.	
11	In addition, all plant classified as Reuse Treatment & Disposal and Reuse Transmission & Distribution are	
12	100% used and useful.	
13	Finally, the wastewater system was found to be 100% used and useful in Docket No. PSC-99-1742-PAA-WS	
14	at Sch. 1-B. There have been no changes in the capacity of the system or reduction in demand since that	
15	Order was issued.	

Gold Coast Utility Corp
Docket No.: 060246-WS
Test Year Ended: 12/31/2005

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

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

Line No.			Allowance @ 500	
	Main dia.	Main length		gpd/inch-dia./mile
	inches	feet	miles	gpd gpy
1	Evaluation of Inflow & Infiltration (I&I) - 2005			
2	<u>A. Infiltration allowance, excluding service laterals</u>			
3				
4				
5				
6	1	4 gravity mains	-	-
7	2	8 gravity mains	20,580	3.898
8	3	Total	20,580	3.898
9	4	Estimated Inflow @ 10% of flows (I.11)		15,591
10	5	Allowable I&I		15,591
				5,706,273
				3,785,873
				26,006
				9,492,146
11	<u>B. Actual Inflow & Infiltration (I&I)</u>			
12		Wastewater recorded on totalizer		65,949,000
13		Less: Recirculated supernatant (est.)		(780,000)
14	6	Wastewater treated		65,169,000
15				
16		<u>Water Gallons Sold to WW Cust.</u>		<u>Estimated Returned</u>
17	7	Residential Metered	8,247,315	98%
18	8	Residential Un-Metered	25,846,080	98%
19	9	General Service - Irrigation	119,300	0%
20	10	General Service - Other	3,646,040	96%
21	11	Totals	37,858,735	
22		Source: Sch. F-1 (2)		36,936,467
23	12	Estimated I&I (treated less returned) [I.6-I.9]		28,232,533
24	13	Actual less allowable [I.10-I.5]		18,740,387
25	14	Excess, if any [I.10-I.5, if positive]		18,740,387
26	15	Excess as percent of wastewater treated		28.76%
	16	Excess in gpd units (1.12/365)		51,344
27	17	Adjusted Annual Wastewater Treated [I.6 - I.12]		46,428,613
	18	Use zero excess as percent - see accompanying explanation		
28	The Gold Coast collection system was installed in 1972. As it has aged, it has experienced increasing amounts of inflow & infiltration (I&I) as one would expect. The utility has systematically controlled I&I by carrying out repairs on response to specific evidence of I&I sources. Under normal conditions the level of I&I has been kept fairly stable. However, during the test year, the service warea experienced exceptionally high rain fall amounts. The utility recorded 101 inches of rain in June, July and August. This resulted in exceptional amounts of I&I, especially inflow which the utility was able to trace to certain manholes in the Lakeshore area. Most of those manholes are the responsibility of the Lakeshore homeowners. They are junction manholes where the laterals from several units join to empty into the utility's system. The utility, at its expense, installed "rainstoppers" at these and other locations. Based on a review of the first six months of 2006, it appears that I&I is under control and in practically negligible. Totalized meter readings of effluent for the first six months of 2006 dropped by 7.1 mg from 2005, while finished water increased by 3.5 mg for the same period. This reflects a combination of a more normal amount of rain and the sealing of the subject manholes. Although the I&I was high during the test year, the conditions were extreme as compared to previous years. However, those conditions may not be extreme looking forward considering that there is substantial agreement that we are in the beginning of a 20 year cycle of high hurricane activity. Therefore, although the I&I experienced in 2005 may be high compared to prior years, it may be indicative of the amounts that may be experienced during several years in the future. It is therefore concluded that no adjustment be made to the used and useful determination for plant for what appears to be excessive I&I because the capacity to treat these greater flows related to a stormier weather cycle may well be needed. As to the relative chemical and electric expense, it is also concluded that no adjustment be made for the same reason.			

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Test Year Ended: 12/31/2005

Schedule F-7
Page 1 of 1
Preparer: F. Seidman

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.

Line
No.

- 1 Water Distribution and Wastewater Collection Systems
- 2 The water distribution and collection systems serve the areas of Nalcrest, Lake Shore Club, Village Green Walden
- 3 Shores, Island Oaks and Granada Condos. These areas are completely built out. They are 100% used and useful.

- 4 The distribution and collection systems within the above areas are connected together and to the water and
- 5 wastewater plants by common mains running along Leisure Lane. These mains are necessary to serve all
- 6 customers of the utility and are 100% used and useful.

Gold Coast Utility Corp
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 Test Year Ended: 12/31/2005

Schedule F-8
 Page 1 of 1
 Preparer: F. Seidman

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.

<u>Line No.</u>			
1	<u>Water Source, Pumping, Treatment & Storage</u>		
2	PN = EG x PT x U		
3	where:		
4	EG = Equivalent annual growth in ERCs	13.09	ERCs/yr
5	PT = Post test year period per statute	5	yrs
6	U = Unit of measure utilized in U&U calculations.	190.40	gpd/ERC, MDD
7	PN = Property needed expressed in U units	<u>12,460</u>	gpd
8	<u>Wastewater Treatment & Disposal</u>		
9	PN = EG x PT x U		
10	where:		
11	EG = Equivalent annual growth in ERCs	19.24	ERCs/yr
12	PT = Post test year period per statute	5	yrs
13	U = Unit of measure utilized in U&U calculations.	209.92	gpd/ERC, AADF
14	PN = Property needed expressed in U units	<u>20,190</u>	gpd
15	<u>Water Distribution & Wastewater Collection Systems</u>		
16	Not Applicable. Distribution and collection systems are built out.		

Gold Coast Utility Corp
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 Test Year Ended: 12/31/2005

Schedule F-9
 Page 1 of 1
 Preparer: F. Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customer ERC's			SFR Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold (000)	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2001	95	100	98	N/A	N/A	37,501	N/A	---
2	2002	100	107	104	N/A	N/A	37,734	N/A	0.62 %
3	2003	107	121	114	N/A	N/A	35,802	N/A	(5.12) %
4	2004	121	131	126	N/A	N/A	39,776	N/A	11.10 %
5	2005	129	137	133	8,247,315	62,010	42,429	N/A	6.67 %
7	Average Growth Through 5-Year Period (Col. 8)								3.32 %

8
 9 Metered SFR's represent only a small portion of the customer base in gallons sold and in numbers. Most residential customers are
 10 unmetered and billed flat rate. The present owners of the utility purchased it in 2005 and do not have access to the breakdown of
 11 finished gallons for prior years. The above table cannot be completed as set out. Growth has been estimated below by regressing
 12 metered SFR's and finished water gallons. The regression of finished water gallons is used in Sch. F-8 for determining demand on the
 13 water system. There is no growth anticipated on the distribution system.

14 Regression analysis per rule 25-30.431(2)(C)
 15 Metered SFR's

		X	Y	
17	Constant:	86.85	1	98
18	X Coefficient:	9.25	2	104
19	R^2:	0.991799	3	114
20			4	125
21			5	133
22			6	142
23			7	152
24			8	161
25			9	170
26			10	179

27 Growth, years 5 - 10 46.350 ERC's
 28 Average annual growth 9.27 ERC's

29 Finished Gallons

		X	Y	
30	Constant:	35.079	1	37.501
31	X Coefficient:	1.1898	2	37.734
32	R^2:	0.5482863	3	35.802
33			4	39.776
34			5	42.429
35			6	42.218
36			7	43.408
37			8	44.597
38			9	45.787
39			10	46.977

40 Growth, years 5 - 10 4.548 mg
 41 Average annual growth 0.910 mg

42 2006 average metered ERC's 133
 43 2006 metered residential sales (Sch. F-1 (2)) 8,247 mg
 44 2006 ratio: finished/sold water (Sch. F-1) 1.121
 45 2006 metered finished water 9,243 mg
 46 2006 finished water per ERC 0.069 mg
 47 Annual growth in ERC's 13.09
 48 GPD/ERC 190.40

Gold Coast Utility Corp
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 Test Year Ended: 12/31/2005

Schedule F-10
 Page 1 of 1
 Preparer: F. Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Year	Total SFR ERC's			SFR Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
		Beginning	Ending	Average						
1	2001	95	100	98	N/A	-	38,500,000	N/A	---	
2	2002	100	107	104	N/A	-	46,531,000	N/A	20.86 %	
3	2003	107	121	114	N/A	-	45,587,000	N/A	(2.03) %	
4	2004	121	129	125	N/A	-	44,289,000	N/A	(2.85) %	
5	2005	129	137	133	N/A	-	46,428,613	N/A	4.83 %	
6	Average Growth Through 5-Year Period (Col. 8)								5.20 %	
7										
8	Metered SFR's represent only a small portion of the customer base in gallons sold and in numbers. Most residential customers are									
9	unmetered and billed flat rate. The present owners of the utility purchased it in 2005 and do not have access to the breakdown of									
10	finished gallons for prior years. The above table cannot be completed as set out. Growth has been estimated below by regressing									
11	metered SFR's and treated wastewater gallons. The regression of treated wastewater gallons is used in Sch. F-8 for determining									
12	demand on the wastewater system. There is no growth anticipated on the collection system.									
13	Regression analysis per rule 25-30.431(2)(C)									
14	Metered SFR's									
15							X	Y		
16				Constant:	86.85			1	98	
17				X Coefficient:	9.25			2	104	6.15 %
18				R^2:	0.991799			3	114	10.14 %
19								4	125	9.65 %
20								5	133	6.40 %
21								6	142	7.03 %
22								7	152	6.50 %
23								8	161	6.10 %
24								9	170	5.75 %
25								10	179	5.44 %
26				Growth, years 5 - 10		47.250 ERC's				
27				Average annual growth		9.45 ERC's				
28				Finished Gallons						
29				Constant:	40.182555			1	38.500	
30				X Coefficient:	1.3615266			2	46.531	20.86 %
31				R^2:	0.4137873			3	45.587	(2.03) %
32								4	44.289	(2.85) %
33								5	46.429	4.83 %
34								6	48.352	4.14 %
35								7	49.713	2.82 %
36								8	51.075	2.74 %
37								9	52.436	2.67 %
38								10	53.798	2.60 %
39				Growth, years 5 - 10		7.369 mg				
40				Average annual growth		1.47 mg				
41				2006 average metered ERC's		133				
42				2006 metered residential sales (Sch. F-1 (2))		8.107 mg				
43				2006 ratio: finished/sold water (Sch. F-1)		1.257				
44				2006 metered finished water		10.191 mg				
45				2006 finished water per ERC		0.077 mg				
46				Annual growth in ERC's		19.24				
47				GPD/ERC		209.92				