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Oakwood
Water

Docket No. 060368-WS

Application to Increase Rates and Charges
For a "Class A" Utility
In

Brevard County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005
Projected Rate Year Ending December 31, 2007
Year-End Balances and 13-Month Averages

CMP _____
COM 5
CTR _____
ECR _____
GCL 2
OPC 1
RCA 1
SCR _____
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SEC 1
OTH _____

Aqua Utilities Florida, Inc.

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**Oakwood
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-1
 Page: 1 of 1
 Preparer: Robert M. Griffin

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006	(6) Adjusted Average Balance	(7) Projected Test Year 2007		(9) Supporting Schedules
	Average Per Books	(3) Adjustments		Adjustments		Adjustments	(8) Adjusted Average Balance	
1 Utility Plant in Service	0	30,108	30,108	6,678	36,787	13,666	50,453	A-5
2 Utility Land & Land Rights	0	1,708	1,708	0	1,708	0	1,708	A-5
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(25,416)	(25,416)	2,698	(22,718)	(442)	(23,160)	A-9
6 Less: CIAC	0	(2,705)	(2,705)	0	(2,705)	0	(2,705)	A-12
7 Accumulated Amortization of CIAC	0	(665)	(665)	106	(559)	108	(452)	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	0	A-16
11 Working Capital Allowance	0	22,953	22,953	(808)	22,145	8,810	30,955	A-17
12 Total Rate Base	<u>0</u>	<u>25,984</u>	<u>25,984</u>	<u>8,675</u>	<u>34,658</u>	<u>22,141</u>	<u>56,800</u>	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Rate Base

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-2
 Page: 1 of 1
 Preparer: Robert M. Griffin

Explanation: Provide the calculation of the average Sewer rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Historical Base Year 2005		Intermediate Year 2006		Projected Test Year 2007			
		Average Balance Per Books	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	0	0	0	0	0	0	0	0	A-6
2	Utility Land & Land Rights	0	0	0	0	0	0	0	0	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	A-10
6	Less: CIAC	0	0	0	0	0	0	0	0	A-12
7	Accumulated Amortization of CIAC	0	0	0	0	0	0	0	0	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	0	0	0	0	0	0	0	A-17
12	Total Rate Base	0	0	0	0	0	0	0	0	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ending 12/31/05
 Interim [X] Final []
 Historical [X] Projected []

Schedule: A-3
 Page: 1 of 3
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	1,479	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	28,629	NA	
4	Total Adjustments	<u>30,108</u>	<u>0</u>	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	1,708	NA	
9	Total Adjustments	<u>1,708</u>	<u>0</u>	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		<u>0</u>	<u>0</u>	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	<u>0</u>	<u>0</u>	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	1,075	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(26,491)	NA	
20	Total Adjustments	<u>(25,416)</u>	<u>0</u>	
21				
22	(-)CIAC			A-12
23	New connections	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(2,705)	NA	
25	Total Adjustments	<u>(2,705)</u>	<u>0</u>	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	106	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	(771)	NA	
30		<u>(665)</u>	<u>0</u>	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	<u>0</u>	<u>0</u>	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	<u>0</u>	<u>0</u>	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	<u>0</u>	<u>0</u>	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	22,953	0	
43				
44	OTHER			
45	Not Applicable	<u>0</u>	<u>0</u>	
46				
47	TOTAL RATE BASE ADJUSTMENTS	<u>25,984</u>	<u>0</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 2 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	6,678	0	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	2,698	0	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	106	0	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(808)	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>8,675</u>	<u>0</u>	

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Interim [] Final [X]
 Historical [] Projected [X]

Schedule: A-3
 Page: 3 of 3
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	13,666	0	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
8				
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(442)	0	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	108	0	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	8,810	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>22,141</u>	<u>0</u>	

UPIS Water Note:
 Replacements of distribution lines, electrical equipment, services and meters.

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

Florida Public Service Commission

Oakwood

Schedule: A-4

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the annual balance of the original cost of Water 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.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	30,337	NA
2004			
46	Additions	111	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	30,448	NA
2005			
50	Additions	7,640	NA
51	Retirements	(5,293)	NA
52	Adjustments	2,642	NA
53	12/31/05 Balance	35,437	NA
2006			
54	Additions	7,500	NA
55	Retirements	(1,635)	NA
56	Adjustments	6,660	NA
57	12/31/06 Balance	47,961	NA
2007			
58	Additions	7,500	NA
59	Retirements	(1,636)	NA
60	Adjustments	3,265	NA
61	12/31/07 Balance	57,091	NA

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Oakwood

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Water Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	542	0.00%	0	542	0.00%	0	542	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	476	0.00%	0	1,548	0.00%	0	1,548	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	1,708	0.00%	0	1,708	0.00%	0	1,708	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	14,502	0.00%	0	16,199	0.00%	0	21,171	0.00%	0
28	333.4	Services	5,571	0.00%	0	5,571	0.00%	0	5,571	0.00%	0
29	334.4	Meters & Meter Installations	8,512	0.00%	0	9,032	0.00%	0	10,602	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	505	0.00%	0	3,896	0.00%	0	11,020	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>31,816</u>		<u>0</u>	<u>38,495</u>		<u>0</u>	<u>52,161</u>		<u>0</u>
		Total Land and Land Rights	<u>1,708</u>		<u>0</u>	<u>1,708</u>		<u>0</u>	<u>1,708</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Oakwood

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	542	542	542	542	542	542	542	542	542	542	542	542	542	542
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	1,548	1,548	1,548	1,548	476
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	14,122	14,122	14,122	14,122	14,122	14,122	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,502
28	333.4	Services	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571
29	334.4	Meters & Meter Installations	8,505	8,505	8,505	8,505	8,505	8,505	8,505	8,505	8,505	8,505	8,505	8,505	8,599	8,512
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	247	1,625	2,054	2,642	505
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	30,448	30,448	30,448	30,448	30,448	30,448	31,153	31,153	31,153	32,948	34,326	34,755	35,437	31,816
47		Subtotal Land & Land Rights	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
Oakwood
Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5
 Page: 4 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending **Adjusted** balances for Water Plant in Service by primary account for each month of the **Intermediate Year** and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	542	542	542	542	542	542	542	542	542	542	542	542	542	542
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	14,827	14,827	14,827	14,827	14,827	14,827	16,313	16,313	16,313	17,799	17,799	17,799	19,285	16,199
28	333.4	Services	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571
29	334.4	Meters & Meter Installations	8,599	8,599	8,599	8,599	8,599	8,599	9,068	9,068	9,068	9,537	9,537	9,537	10,006	9,032
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,642	2,642	2,642	2,872	2,872	3,809	3,977	3,977	3,977	3,977	3,977	3,977	9,302	3,896
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	35,437	35,437	35,437	35,666	35,666	36,603	38,727	38,727	38,727	40,682	40,682	40,682	47,961	38,495
47		Subtotal Land & Land Rights	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Oakwood
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission
 Schedule: A-5
 Page: 5 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	542	542	542	542	542	542	542	542	542	542	542	542	542	542
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	19,285	19,285	19,285	20,399	20,399	20,399	21,513	21,513	21,513	22,627	22,627	22,627	23,741	21,171
28	333.4	Services	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571	5,571
29	334.4	Meters & Meter Installations	10,006	10,006	10,006	10,358	10,358	10,358	10,710	10,710	10,710	11,062	11,062	11,062	11,414	10,602
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	9,302	9,486	9,730	10,195	10,568	10,863	11,157	11,384	11,586	11,950	12,144	12,330	12,567	11,020
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	47,961	48,146	48,390	50,320	50,693	50,989	52,749	52,975	53,177	55,007	55,202	55,388	57,091	52,161
47		Subtotal Land & Land Rights	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Oakwood

Schedule: A-6

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Adjusted		%	Amount		%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Oakwood
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission
 Schedule: A-6
 Page: 4 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Oakwood

Page: 5 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														0
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-7
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

(1) Line No.	(2) Description	(3) Base Year 2005		(4) Intermediate Year 2006		(5) Projected Rate Year 2007		(9) Supporting Schedules
		Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance		
Water								
1	Plant in Service	0	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	0	A-16
7	Other (Explain)		0		0		0	
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer								
9	Plant in Service	0	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	0	A-16
15	Other (Explain)		0		0		0	
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Oakwood

Schedule: A-8

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the annual balance per books of Water Accumulated Depreciation, 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.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-8
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	26,491	NA
2004			
46	Additions	445	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	26,936	NA
2005			
50	Additions	778	NA
51	Retirements	(5,293)	NA
52	Adjustments	91	NA
53	12/31/05 Balance	22,512	NA
2006			
54	Additions	889	NA
55	Retirements	(1,635)	NA
56	Adjustments	667	NA
57	12/31/06 Balance	22,433	NA
2007			
58	Additions	1,090	NA
59	Retirements	(1,636)	NA
60	Adjustments	1,861	NA
61	12/31/07 Balance	23,748	NA

Supporting Schedules: A-9, A-10 (pp 2-5)

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission
 Schedule: A-9
 Page: 1 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average Non-Used and Useful amounts.

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	204	0.00%	0	204	0.00%	0	204	0.00%	0
3	302.1	Franchises	14	0.00%	0	27	0.00%	0	41	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	(1,088)	0.00%	0	(3,508)	0.00%	0	(3,459)	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	13,522	0.00%	0	13,005	0.00%	0	12,836	0.00%	0
28	333.4	Services	5,641	0.00%	0	5,641	0.00%	0	5,641	0.00%	0
29	334.4	Meters & Meter Installations	7,111	0.00%	0	6,977	0.00%	0	6,252	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	13	0.00%	0	372	0.00%	0	1,645	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>25,416</u>		<u>0</u>	<u>22,718</u>		<u>0</u>	<u>23,160</u>		<u>0</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Oakwood

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	204	204	204	204	204	204	204	204	204	204	204	204	204	204
3	302.1	Franchises	7	8	9	10	11	12	14	15	16	17	18	19	20	14
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	(3,543)	(3,539)	(3,535)	(3,531)	(1,088)
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	14,167	14,193	14,219	14,245	14,271	14,298	12,830	12,858	12,885	12,912	12,940	12,967	12,995	13,522
28	333.4	Services	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641
29	334.4	Meters & Meter Installations	6,918	6,953	6,989	7,024	7,059	7,095	7,130	7,166	7,201	7,237	7,272	7,307	7,092	7,111
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	3	26	55	91	13
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	26,936	26,999	27,061	27,124	27,187	27,250	25,819	25,883	25,947	22,471	22,561	22,658	22,512	25,416
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Oakwood
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: A-9
 Page: 4 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	204	204	204	204	204	204	204	204	204	204	204	204	204	204
3	302.1	Franchises	20	21	23	24	25	26	27	28	29	30	32	33	34	27
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(3,531)	(3,527)	(3,524)	(3,520)	(3,516)	(3,512)	(3,508)	(3,504)	(3,500)	(3,496)	(3,492)	(3,488)	(3,483)	(3,508)
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	12,995	13,022	13,050	13,077	13,105	13,133	12,984	13,016	13,047	12,901	12,935	12,970	12,826	13,005
28	333.4	Services	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641
29	334.4	Meters & Meter Installations	7,092	7,128	7,164	7,200	7,236	7,271	6,945	6,983	7,021	6,696	6,736	6,776	6,454	6,977
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	91	128	165	204	244	297	353	408	463	518	573	629	758	372
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	22,512	22,617	22,722	22,830	22,938	23,061	22,646	22,776	22,905	22,495	22,630	22,764	22,433	22,718
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	204	204	204	204	204	204	204	204	204	204	204	204	204	204
3	302.1	Franchises	34	35	36	37	38	40	41	42	43	44	45	46	47	41
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	(3,483)	(3,479)	(3,475)	(3,471)	(3,467)	(3,463)	(3,459)	(3,455)	(3,451)	(3,447)	(3,443)	(3,439)	(3,435)	(3,459)
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Disr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	12,826	12,863	12,901	12,804	12,844	12,883	12,789	12,831	12,873	12,780	12,824	12,868	12,778	12,836
28	333.4	Services	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641
29	334.4	Meters & Meter Installations	6,454	6,495	6,537	6,307	6,350	6,394	6,165	6,210	6,254	6,027	6,074	6,120	5,894	6,252
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	758	890	1,025	1,166	1,313	1,464	1,619	1,777	1,938	2,104	2,273	2,444	2,618	1,645
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	22,433	22,649	22,868	22,688	22,923	23,162	22,999	23,249	23,501	23,353	23,617	23,883	23,748	23,160
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
Oakwood
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10
 Page: 1 of 5
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

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Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Oakwood

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Oakwood

Schedule: A-11

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the annual balance of Water contributions in aid of construction 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.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Adjustments		NA
4	12/31/93 Balance		NA
	1994		
5	Additions		NA
6	Adjustments		NA
7	12/31/94 Balance		NA
	1995		
8	Additions		NA
9	Adjustments		NA
10	12/31/95 Balance		NA
	1996		
11	Additions		NA
12	Adjustments		NA
13	12/31/96 Balance		NA
	1997		
14	Additions		NA
15	Adjustments		NA
16	12/31/97 Balance		NA
	1998		
17	Additions		NA
18	Adjustments		NA
19	12/31/98 Balance		NA
	1999		
20	Additions		NA
21	Adjustments		NA
22	12/31/99 Balance		NA

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

Florida Public Service Commission

Oakwood

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order		
2000		
23 Additions		NA
24 Adjustments		NA
25 12/31/00 Balance		NA
2001		
26 Additions		NA
27 Adjustments		NA
28 12/31/01 Balance		NA
2002		
29 Additions		NA
30 Adjustments		NA
31 12/31/02 Balance		NA
2003		
32 Additions		NA
33 Adjustments		NA
34 06/30/04 Amend. Order Balance	2,705	NA
2004		
35 Additions	0	NA
36 Adjustments	0	NA
37 12/31/04 Balance	2,705	NA
2005		
38 Additions	0	NA
39 Adjustments	0	NA
40 12/31/05 Balance	2,705	NA
2006		
41 Additions	0	NA
42 Adjustments	0	NA
43 12/31/06 Balance	2,705	NA
2007		
44 Additions	0	NA
45 Adjustments	0	NA
46 12/31/07 Balance	2,705	NA

Supporting Schedules: A-12 (pp 2-5)

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.
If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount		(9) %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	716	0.00%	0	716	0.00%	0	716	0.00%	0
2	Meter Fees	1,399	0.00%	0	1,399	0.00%	0	1,399	0.00%	0
3	Main Extension Charge	446	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	143	0.00%	0	143	0.00%	0	143	0.00%	0
5	Total Cash CIAC	2,705		0	2,705		0	2,705		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	2,705		0	2,705		0	2,705		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	716	716	716	716	716	716	716	716	716	716	716	716	716	716
2	Meter Fees	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Oakwood

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	716	716	716	716	716	716	716	716	716	716	716	716	716	716
2	Meter Fees	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	716	716	716	716	716	716	716	716	716	716	716	716	716	716
2	Meter Fees	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 1 of 2
Preparer: Robert M. Griffin

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, 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.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Adjustments		NA
4	12/31/93 Balance		NA
	1994		
5	Additions		NA
6	Adjustments		NA
7	12/31/94 Balance		NA
	1995		
8	Additions		NA
9	Adjustments		NA
10	12/31/95 Balance		NA
	1996		
11	Additions		NA
12	Adjustments		NA
13	12/31/96 Balance		NA
	1997		
14	Additions		NA
15	Adjustments		NA
16	12/31/97 Balance		NA
	1998		
17	Additions		NA
18	Adjustments		NA
19	12/31/98 Balance		NA
	1999		
20	Additions		NA
21	Adjustments		NA
22	12/31/99 Balance		NA

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

Florida Public Service Commission

Oakwood

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	(771)	NA
2004			
35	Additions	53	NA
36	Adjustments	0	NA
37	12/31/04 Balance	(718)	NA
2005			
38	Additions	106	NA
39	Adjustments	0	NA
40	12/31/05 Balance	(612)	NA
2006			
41	Additions	106	NA
42	Adjustments	0	NA
43	12/31/06 Balance	(506)	NA
2007			
44	Additions	109	NA
45	Adjustments	0	NA
46	12/31/07 Balance	(397)	NA

Supporting Schedules: A-12 (pp 2-5)

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Oakwood

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-14

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations.

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		(3) Non-Used & Useful		(4) Adjusted	(6) Non-Used & Useful		(7) Amount	(9) Non-Used & Useful		(10) Amount
		Adjusted Balance	%		Adjusted Balance	%		Adjusted Balance	%	
WATER										
Cash										
1	Water Treatment Equipment	151	0.00%	0	174	0.00%	0	196	0.00%	0
2	Meter Fees	(886)	0.00%	0	(816)	0.00%	0	(746)	0.00%	0
3	Main Extension Charge	52	0.00%	0	62	0.00%	0	73	0.00%	0
4	Service Installation Fees	18	0.00%	0	21	0.00%	0	25	0.00%	0
5	Total Cash	(665)		0	(559)		0	(452)		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	(665)		0	(559)		0	(452)		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the Per Books monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	140	142	144	146	148	149	151	153	155	157	159	161	162	151
2	Meter Fees	(921)	(915)	(909)	(904)	(898)	(892)	(886)	(880)	(874)	(869)	(863)	(857)	(851)	(886)
3	Main Extension Charge	47	48	49	49	50	51	52	53	54	54	55	56	57	52
4	Service Installation Fees	16	16	16	17	17	17	18	18	18	18	19	19	19	18
5	Total Cash	(718)	(709)	(700)	(692)	(683)	(674)	(665)	(656)	(648)	(639)	(630)	(621)	(612)	(665)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	(718)	(709)	(700)	(692)	(683)	(674)	(665)	(656)	(648)	(639)	(630)	(621)	(612)	(665)
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	162	164	166	168	170	172	174	176	177	179	181	183	185	174
2	Meter Fees	(851)	(845)	(839)	(834)	(828)	(822)	(816)	(810)	(804)	(799)	(793)	(787)	(781)	(816)
3	Main Extension Charge	57	58	59	59	60	61	62	63	64	64	65	66	67	62
4	Service Installation Fees	19	20	20	20	21	21	21	21	22	22	22	23	23	21
5	Total Cash	(612)	(604)	(595)	(586)	(577)	(568)	(559)	(550)	(542)	(533)	(524)	(515)	(506)	(559)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	(612)	(604)	(595)	(586)	(577)	(568)	(559)	(550)	(542)	(533)	(524)	(515)	(506)	(559)
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	185	187	189	191	192	194	196	198	200	202	204	205	207	196
2	Meter Fees	(781)	(775)	(769)	(764)	(758)	(752)	(746)	(740)	(734)	(729)	(723)	(717)	(711)	(746)
3	Main Extension Charge	67	68	69	70	71	72	73	75	76	77	78	79	80	73
4	Service Installation Fees	23	23	24	24	24	24	25	25	25	26	26	26	27	25
5	Total Cash	(506)	(497)	(488)	(479)	(470)	(461)	(452)	(443)	(434)	(425)	(416)	(407)	(397)	(452)
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	(506)	(497)	(488)	(479)	(470)	(461)	(452)	(443)	(434)	(425)	(416)	(407)	(397)	(452)
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	8.85%	#N/A

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

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

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-16
Page: 1 of 1
Preparer: Robert M. Griffin

Explanation: Provide the annual **book** balance of Water Advances For Construction 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.

(1)	(2)	(3)
Line No. Description	Water Year End Balance	Sewer Year End Balance

Not Applicable. Advances For Constructuon are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Oakwood

Schedule: A-17

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.626%	0.626%	0.626%
15	Assets Allocated - Water (line 7 x line 14)	13,561	13,508	17,073
16	Liabilities Allocated - Water (line 12 x line 14)	4,052	8,476	9,561
17	Allocation Percentage - Sewer	0.000%	0.000%	0.000%
18	Assets Allocated - Sewer (line 7 x line 17)	0	0	0
19	Liabilities Allocated - Sewer (line 12 x line 17)	0	0	0
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	1,890	6,137	13,622
21	Sewer	0	0	0
Other Regulatory Assets				
22	Water	11,555	10,977	9,822
23	Sewer	0	0	0
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>22,953</u>	<u>22,145</u>	<u>30,955</u>
27	Sewer (Lines 18-19+21+23+25)	<u>0</u>	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

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

Schedule: A-18
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ended: 2006
 Historical [] Projected [X]

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

Schedule: A-18
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

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

Schedule: A-18
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

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

Schedule: A-19
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

Schedule: A-19
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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

Schedule: A-19
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892







Oakwood
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Water Net Operating Income

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: B-1
Page: 1 of 1
Preparer: Jack Schreyer

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) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	52,935	464	53,399	1,475	54,874	0	54,874	118,178	173,052	B-4
2	Operation & Maintenance	125,738	1,748	127,486	(3,874)	123,612	28,131	151,742	1,745	153,488	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	763	763	686	1,450	1,393	2,842	0	2,842	B-13
4	Amortization	0	0	0	1,156	1,156	0	1,156	0	1,156	B-3
5	Taxes Other Than Income	3,537	0	3,537	229	3,766	1,381	5,147	5,318	10,465	B-15
6	Provision for Income Taxes	(29,448)	(906)	(30,354)	1,181	(29,173)	(12,015)	(41,187)	42,748	1,561	C-1
7	OPERATING EXPENSES	99,827	1,606	101,433	(623)	100,810	18,890	119,699	49,811	169,511	
8	NET OPERATING INCOME	(46,892)	(1,142)	(48,034)	2,098	(45,935)	(18,890)	(64,825)	68,366	3,541	
9	RATE BASE	0	25,984	25,984	8,675	34,658	22,141	56,800		56,800	A-1
10	RATE OF RETURN	-		-184.86%						6.23%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: B-2
Page: 1 of 1
Preparer: Jack Schreyer

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Per Books 2005	Utility Test Year Adjustment	Adjusted Test Year 2005	Adjustments 2005-06	Adjusted Intermd. Yr 2006	Adjustments 2006-07	Adjusted Rate Year 2007	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedules
Description										
1 OPERATING REVENUES	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-4
2 Operation & Maintenance	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-6
3 Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-14
4 Amortization	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-3
5 Taxes Other Than Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-15
6 Provision for Income Taxes	NA	NA	NA	NA	NA	NA	NA	NA	NA	C-1
7 OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	NA	NA	NA	
8 NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	NA	NA	NA	
9 RATE BASE	NA	NA	NA	NA	NA	NA	NA		NA	A-2
10 RATE OF RETURN	NA		NA						NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-3
 Page: 1 of 5
 Preparer: Jack Schreyer

Historical [X] Projected []

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.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	464	NA	
3	TOTAL	<u>464</u>	<u>NA</u>	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	NA
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	260	NA
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	NA
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	178	NA
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	941	NA
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	<u>369</u>	<u>NA</u>
12	TOTAL	<u>1,748</u>	<u>NA</u>	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	869	NA	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	<u>(106)</u>	<u>NA</u>	
17	TOTAL	<u>763</u>	<u>NA</u>	
18				
19	D. AMORTIZATION			
20	-	0	NA	
21	-	<u>0</u>	<u>NA</u>	
22	TOTAL	<u>0</u>	<u>NA</u>	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	NA	
26	2. Property Tax adjustment for Future Use plant	<u>0</u>	<u>NA</u>	
27	TOTAL	<u>0</u>	<u>NA</u>	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	<u>(906)</u>	<u>NA</u>	C-1
31	TOTAL	<u>(906)</u>	<u>NA</u>	
32				
33	TOTAL INCOME ADJUSTMENTS	<u><u>2,070</u></u>	<u><u>NA</u></u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-3
 Page: 2 of 5
 Preparer: Jack Schreyer

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.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	1,475	NA	
3	TOTAL	1,475	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	787	NA	
7	Salaries & Wages - Officers, Exec.	(38)	NA	
8	Employee Pensions & Benefits	794	NA	
9	Purchased Water / Sewer Treatment	(7,649)	NA	
	Adj. for usually wet weather, plus increase for growth and inflationary increases			
10	Sludge Removal Expense	0	NA	
	Adj. for upgraded plants, growth and inflationary increases			
11	Purchased Power	(292)	NA	
	Adj. for increase in cost due to storm damage recover surcharges and fuel charges			
12	Fuel for Purchased Power	(1)	NA	
13	Chemicals	(11)	NA	
14	Materials & Supplies	935	NA	
	Adj. for increase in spending to improvement and repairs that are not capital in nature.			
15	Contractual Services - Engineering	253	NA	
	Adj. for the cost of CCR's that were previously paid by the corporate office.			
16	Contractual Services - Accounting	(948)	NA	
	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.			
17	Contractual Services - Legal	3,013	NA	
	Adj. to account for fees that were previously included in the corporate charges in the past.			
18	Contractual Services - Mgmt. Fees	(3,272)	NA	
	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.			
19	Contractual Services - Testing	(343)	NA	
20	Contractual Services - Other	(57)	NA	
	Fluctuation between monthly and tri-annual testing.			
21	Rental of Building/Real Prop.	(12)	NA	
22	Rental of Equipment	(1)	NA	
	Adj. for fluctuation for the rental of equipment that is volatile from year to year.			
23	Transportation Expenses	(1,909)	NA	
	Adj. for the new procedure that transfers a portion of transportation cost to capital.			
24	Insurance - Vehicle	(119)	NA	
	Adj. for the new procedure that transfers a portion of transportation cost to capital.			
25	Insurance - General Liability	181	NA	
26	Insurance - Workman's Comp.	(147)	NA	
27	Insurance - Other	(77)	NA	
28	Advertising Expense	(1)	NA	
	Adj. for additional advertising for open positions and customer notices for NOV's			
29	Reg. Comm. Exp. - Rate Case Amort.	0	NA	
30	Reg. Comm. Exp. - Rate Case Other	0	NA	
31	Bad Debt Expense	74	NA	
32	Miscellaneous Expense	4,894	NA	
	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.			
33	Non-recurring 2005 Bonus True-up	67	NA	
34	Purchased Power Rate Increase Pass Through	0	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	5	NA	
36	TOTAL	(3,874)	NA	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	687	NA	
40	CIAC amortization adjusted for additional contributions	(0)	NA	
41	TOTAL	686	NA	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 5

Preparer: Jack Schreyer

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.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Ammendatory Order	1,156	NA	
45	-	0	NA	
46	TOTAL	1,156	NA	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	66	NA	
50	2. Payroll tax adjustment	68	NA	
51	3. Property taxes associated with plant additions	95	NA	
52	4. Property Tax adjustment for Future Use plant	0	NA	
53	TOTAL	229	NA	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	1,181	NA	
57	TOTAL	1,181	NA	
58				
59	TOTAL INCOME ADJUSTMENTS	852	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 4 of 5
 Preparer: Jack Schreyer

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.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	0	NA	
3	TOTAL	0	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add 13,919	NA	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (133)	NA	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 1,138	NA	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 7,167	NA	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0	NA	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 82	NA	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 4	NA	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 39	NA	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 196	NA	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 13	NA	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 80	NA	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 26	NA	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 633	NA	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 66	NA	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 221	NA	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 42	NA	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 3	NA	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 359	NA	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 10	NA	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 54	NA	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 1	NA	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 28	NA	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 2	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	NA	
30	Reg. Comm. Exp. - Rate Case Other	None 0	NA	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (2,393)	NA	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 1,241	NA	
33	Non-recurring 2005 Bonus True-up	69	NA	
34	Purchased Power Rate Increase Pass Through	0	NA	
35	Contractual Services - Other	Customer Call Center conversion 1,640	NA	
36	Reg. Comm. Exp. - Rate Case Amort.	3,770	NA	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(147)	NA	
38	TOTAL	28,131	NA	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	1,395	NA	
42	CIAC amortization adjusted for additional contributions	(2)	NA	
43	TOTAL	1,393	NA	
44				
45	D. AMORTIZATION			
46	-	0	NA	
47	-	0	NA	
48	TOTAL	0	NA	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	0	NA	
52	2. Payroll tax adjustment	1,147	NA	
53	3. Property taxes associated with plant additions	234	NA	
54	4. Property Tax adjustment for Future Use plant	0	NA	
55	TOTAL	1,381	NA	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(12,015)	NA	C-1
59	TOTAL	(12,015)	NA	
60				
61	TOTAL INCOME ADJUSTMENTS	18,890	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/07

Historical [] Projected [X]

Schedule: B-3

Page: 5 of 5

Preparer: Jack Schreyer

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.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	118,178	NA	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	1,745	NA	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% 5,318	NA	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	54,874	NA	
12	Plus Required Revenue Adjustment	118,178	NA	
13	Rate Year Revenue at Proposed Rates	173,052	NA	
14				
15	Less Operating Expenses Before Income Taxes	(167,950)	NA	
16	Less Interest Expense	(1,060)	NA	
17	Taxable Income	4,042	NA	
18	Income Tax at Composite Rate of	38.58% 1,559	NA	
19	Less Income Tax at Present Rates	41,187	NA	
20				
21	Income Tax Adjustment	42,747	NA	

Test Year Operating Revenues

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Schedule: B-4
 Page: 1 of 1
 Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year.

Line No.	(1) WATER		(2)		(3) SEWER		(4)
	Account No. and Description	Revenues			Account No. and Description	Revenues	
1	WATER SALES				SEWER SALES		
2	460	Unmetered Water Revenue			521.1	Flat Rate - Residential	NA
3	461.1	Metered - Residential	52,524		521.2	Flat Rate - Commercial	
4	461.2	Metered - Commercial	0		521.3	Flat Rate - Industrial	
5	461.3	Metered - Industrial			521.4	Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities			521.5	Flat Rate - Multi-Family	
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other	
8	462.1	Public Fire Protection	0		522.1	Measured - Residential	NA
9	462.2	Private Fire Protection			522.2	Measured - Commercial	NA
10	464	Other Sales - Public Authorities			522.3	Measured - Industrial	
11	465	Irrigation Customers			522.4	Measured - Public Authorities	
12	466	Sales for Resale			522.5	Measured - Multi-Family	NA
13	467	Interdepartmental Sales			523	Other Sales - Public Authorities	
14	475	Unbilled Revenues	0		524	Revenues From Other Systems	
15					525	Interdepartmental Sales	
16					526	Effluent	
17					527	Unbilled Revenues	NA
18	TOTAL WATER SALES		52,524		TOTAL SEWER SALES		0
19							
20	OTHER WATER REVENUES				OTHER SEWER REVENUES		
21	470	Forfeited Discounts			531	Sale Of Sludge	
22	471	Misc. Service Revenues	875		532	Forfeited Discounts	
23	472	Rents From Water Property			534	Rents From Sewer Property	
24	473	Interdepartmental Rents			535	Interdepartmental Rents	
25	474	Other Water Revenues	0		536	Other Sewer Revenues	0
26	TOTAL OTHER WATER REVENUES		875		TOTAL OTHER SEWER REVENUES		0
27							
28	TOTAL WATER OPERATING REVENUES		53,399		TOTAL SEWER OPERATING REVENUES		0

Detail of Operation & Maintenance Expenses By Month - Water
 SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005, 2006, 2007
 Historical [X] Projected [X]

Schedule: B-5
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	2005			2006		2006		2007		2007	
		(2) Per Books	(3) Adjustments	(4) Adjusted	(5) Forecast	(6) 2005-06 Forecast Incr (5)-(4)	(7) 2006 Adjustments	(8) 2006 Adjusted	(9) 2007 Budgeted	(10) 2006-07 Forecast Incr (9)-(8)	(11) 2007 Adjustments	(12) 2007 Adjusted
1	601 Salaries & Wages - Employees	11,236	0	11,236	12,023	787	67	12,090	26,008	13,919	69	26,077
2	603 Salaries & Wages - Officers, Exec.	409	0	409	370	(38)	0	370	237	(133)	0	237
3	604 Employee Pensions & Benefits	2,869	0	2,869	3,663	794	0	3,663	4,801	1,138	0	4,801
4	610 Purchased Water	87,197	0	87,197	79,548	(7,649)	0	79,548	86,715	7,167	0	86,715
5	615 Purchased Power	598	0	598	305	(292)	0	305	388	82	0	388
6	616 Fuel for Purchased Power	19	0	19	18	(1)	0	18	22	4	0	22
7	618 Chemicals	201	0	201	190	(11)	0	190	229	39	0	229
8	620 Materials & Supplies	156	0	156	1,090	935	0	1,090	1,286	196	0	1,286
9	631 Contractual Services - Engineering	304	0	304	557	253	0	557	570	13	0	570
10	632 Contractual Services - Accounting	2,164	0	2,164	1,216	(948)	0	1,216	1,296	80	0	1,296
11	633 Contractual Services - Legal	3	260	262	3,275	3,013	0	3,275	3,301	26	0	3,301
12	634 Contractual Services - Mgmt. Fees	7,401	0	7,401	4,129	(3,272)	0	4,129	4,762	633	0	4,762
13	635 Contractual Services - Testing	1,326	0	1,326	983	(343)	0	983	1,049	66	0	1,049
14	636 Contractual Services - Other	1,174	0	1,174	1,117	(57)	0	1,117	1,339	221	1,640	2,979
15	641 Rental of Building/Real Prop.	212	0	212	201	(12)	0	201	243	42	0	243
16	642 Rental of Equipment	15	0	15	14	(1)	0	14	18	3	0	18
17	650 Transportation Expenses	3,114	178	3,292	1,384	(1,909)	0	1,384	1,743	359	0	1,743
18	656 Insurance - Vehicle	217	0	217	98	(119)	0	98	109	10	0	109
19	657 Insurance - General Liability	404	0	404	584	181	0	584	639	54	0	639
20	658 Insurance - Workman's Comp.	231	0	231	84	(147)	0	84	85	1	0	85
21	659 Insurance - Other	292	0	292	215	(77)	0	215	243	28	0	243
22	660 Advertising Expense	11	0	11	10	(1)	0	10	12	2	0	12
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	3,770	3,770
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	5,459	941	6,400	6,475	74	0	6,475	4,082	(2,393)	0	4,082
26	675 Miscellaneous Expense	726	369	1,095	5,989	4,894	5	5,994	7,235	1,241	(147)	7,088
27	TOTAL WATER O & M EXPENSES	125,738	1,748	127,486	123,540	(3,946)	72	123,612	146,411	22,799	5,332	151,742

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-5
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	(1) Account No. and Name	(2) 2005 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2005 Dec	(14) Total Per Books Annual
1	601 Salaries & Wages - Employees	879	805	1,386	539	957	1,073	810	798	953	827	860	1,349	11,236
2	603 Salaries & Wages - Officers, Exec.	0	36	82	52	48	60	51	36	66	49	58	(128)	409
3	604 Employee Pensions & Benefits	165	194	300	236	243	277	251	304	370	150	332	49	2,869
4	610 Purchased Water	4,339	7,972	6,523	27,939	4,418	374	2,847	5,797	6,460	6,135	7,306	7,087	87,197
5	615 Purchased Power	0	0	131	47	34	68	43	0	85	40	62	87	598
6	616 Fuel for Purchased Power	0	0	4	2	1	2	1	0	3	1	2	3	19
7	618 Chemicals	0	0	44	16	12	23	14	0	29	13	21	29	201
8	620 Materials & Supplies	0	0	34	12	9	18	11	0	22	10	16	23	156
9	631 Contractual Services - Engineering	0	0	7	2	2	4	2	0	73	70	71	73	304
10	632 Contractual Services - Accounting	0	37	116	65	58	589	418	124	283	124	160	192	2,164
11	633 Contractual Services - Legal	0	0	1	0	0	0	0	0	0	0	0	0	3
12	634 Contractual Services - Mgmt. Fees	0	364	860	604	657	689	611	618	595	669	879	854	7,401
13	635 Contractual Services - Testing	45	45	209	71	109	128	114	45	138	112	125	184	1,326
14	636 Contractual Services - Other	85	85	340	178	154	(289)	83	5	163	80	124	167	1,174
15	641 Rental of Building/Real Prop.	0	0	47	17	12	24	15	0	30	14	22	31	212
16	642 Rental of Equipment	0	0	3	1	1	2	1	0	2	1	2	2	15
17	650 Transportation Expenses	0	173	353	245	249	275	310	224	378	308	353	246	3,114
18	656 Insurance - Vehicle	0	15	26	19	18	21	19	15	22	18	20	23	217
19	657 Insurance - General Liability	0	28	50	36	34	39	35	28	42	34	37	41	404
20	658 Insurance - Workman's Comp.	0	21	21	21	21	21	21	21	21	21	21	21	231
21	659 Insurance - Other	0	20	36	26	24	28	25	20	30	25	27	30	292
22	660 Advertising Expense	0	0	2	1	1	1	1	0	2	1	1	2	11
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	3,420	261	12	4	3	2,041	4	0	(114)	4	(183)	8	5,459
26	675 Miscellaneous Expense	0	0	136	49	61	71	48	30	88	88	64	90	726
27	TOTAL WATER O & M EXPENSES	8,933	10,056	10,723	30,182	7,125	5,539	5,735	8,065	9,742	8,796	10,382	10,461	125,738

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Oakwood
Docket No. 060368-WS

Schedule Year Ended: 12/31/2006
Historical [] Projected [X]

Schedule: B-5
Page: 3 of 4
Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Forecast Annual	
1	601 Salaries & Wages - Employees	1,061	829	691	1,204	747	1,067	840	1,207	1,106	1,196	1,160	1,160	916	12,023
2	603 Salaries & Wages - Officers, Exec.	56	49	(28)	67	48	51	58	17	16	19	16	16	2	370
3	604 Employee Pensions & Benefits	258	294	380	367	316	293	355	288	283	292	286	251	251	3,663
4	610 Purchased Water	4,097	7,663	4,842	5,432	7,154	7,210	6,888	7,453	7,620	7,168	7,125	6,894	6,894	79,548
5	615 Purchased Power	55	37	44	88	35	44	63	(4)	(6)	3	(5)	(47)	(47)	305
6	616 Fuel for Purchased Power	2	1	1	3	1	1	2	2	1	2	2	0	0	18
7	618 Chemicals	18	12	15	30	12	15	21	16	15	18	16	2	2	190
8	620 Materials & Supplies	14	10	202	23	9	155	16	136	140	133	131	120	120	1,090
9	631 Contractual Services - Engineering	71	70	70	73	70	70	71	13	13	13	12	10	10	557
10	632 Contractual Services - Accounting	73	204	135	162	73	135	147	64	66	64	59	34	34	1,216
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	3,273	3,275
12	634 Contractual Services - Mgmt. Fees	553	556	533	600	561	586	343	94	91	109	94	10	10	4,129
13	635 Contractual Services - Testing	31	66	70	94	64	70	80	108	109	108	104	80	80	983
14	636 Contractual Services - Other	108	74	85	167	68	93	124	94	90	108	93	13	13	1,117
15	641 Rental of Building/Real Prop.	19	13	16	31	12	16	22	17	16	20	17	2	2	201
16	642 Rental of Equipment	1	1	1	2	1	1	2	1	1	1	1	0	0	14
17	650 Transportation Expenses	301	264	266	197	34	57	64	48	46	55	47	5	5	1,384
18	656 Insurance - Vehicle	12	10	11	15	10	11	12	4	4	5	4	0	0	98
19	657 Insurance - General Liability	80	76	77	84	76	77	80	8	8	9	8	1	1	584
20	658 Insurance - Workman's Comp.	12	12	12	12	12	12	12	0	0	0	0	0	0	84
21	659 Insurance - Other	28	25	26	32	25	26	29	6	6	7	6	1	1	215
22	660 Advertising Expense	1	1	1	2	1	1	1	1	1	1	1	0	0	10
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	5	3	4	8	5,480	80	433	92	94	94	93	89	89	6,475
26	675 Miscellaneous Expense	57	38	122	104	49	76	65	1,126	1,148	1,088	1,080	1,036	1,036	5,989
27	TOTAL WATER O & M EXPENSES	6,912	10,308	7,577	8,795	14,856	10,148	9,728	10,790	10,869	10,513	10,350	12,693	12,693	123,540

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-5

Page: 4 of 4

Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	2007												Total Budgeted Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	2,209	2,109	2,150	2,398	2,096	2,151	2,256	2,170	2,160	2,212	2,168	1,930	26,008
2	603 Salaries & Wages - Officers, Exec.	23	15	18	37	14	19	26	20	19	23	20	2	237
3	604 Employee Pensions & Benefits	348	386	484	470	412	386	458	381	375	386	379	336	4,801
4	610 Purchased Water	4,483	8,342	5,285	5,954	7,787	7,855	7,518	8,121	8,301	7,816	7,765	7,486	86,715
5	615 Purchased Power	66	44	53	106	42	53	76	(2)	(4)	7	(2)	(53)	388
6	616 Fuel for Purchased Power	2	1	2	3	1	2	2	2	2	2	2	0	22
7	618 Chemicals	22	15	18	36	14	18	25	19	19	22	19	2	229
8	620 Materials & Supplies	17	12	238	28	11	182	20	161	164	157	155	142	1,286
9	631 Contractual Services - Engineering	72	71	72	75	71	72	73	13	14	14	13	10	570
10	632 Contractual Services - Accounting	80	211	142	174	78	142	155	71	73	71	65	35	1,296
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	3,298	3,301
12	634 Contractual Services - Mgmt. Fees	635	635	611	692	641	670	397	114	110	132	113	12	4,762
13	635 Contractual Services - Testing	37	70	75	105	68	75	88	113	114	114	109	80	1,049
14	636 Contractual Services - Other	129	89	102	201	82	111	149	112	108	129	111	15	1,339
15	641 Rental of Building/Real Prop.	23	16	19	38	15	19	27	20	20	24	20	2	243
16	642 Rental of Equipment	2	1	1	3	1	1	2	1	1	2	1	0	18
17	650 Transportation Expenses	386	339	341	247	42	69	77	57	55	66	57	6	1,743
18	656 Insurance - Vehicle	13	11	12	16	11	12	14	5	5	6	5	1	109
19	657 Insurance - General Liability	87	82	84	93	82	84	87	9	9	11	9	1	639
20	658 Insurance - Workman's Comp.	13	12	12	12	12	12	12	0	0	0	0	0	85
21	659 Insurance - Other	31	28	29	36	28	29	32	7	7	8	7	1	243
22	660 Advertising Expense	1	1	1	2	1	1	1	1	1	1	1	0	12
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	6	4	5	9	3,432	52	274	60	62	62	61	57	4,082
26	675 Miscellaneous Expense	68	46	147	125	58	92	79	1,360	1,387	1,315	1,305	1,252	7,235
27	TOTAL WATER O & M EXPENSES	8,754	12,542	9,901	10,859	14,998	12,107	11,847	12,819	13,002	12,581	12,384	14,615	146,411

Detail of Operation & Maintenance Expenses By Month - Sewer
 SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED SEWER O & M

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Explanation: Provide a schedule that shows adjusted O & M expenses.

Schedule: B-6

Page: 1 of 4

Preparer: Jack Schreyer

Line No.	(1) Account No. and Name	(2) (3) (4)			(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-6
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-6
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-6
 Page: 4 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7

Page: 1 of 1

Preparer: Jack Schreyer

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.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	6,228	11,236	5,008	80.41%
2	603	Salaries & Wages - Officers, Exec.	0	409	409	-
3	604	Employee Pensions & Benefits	2,029	2,869	840	41.41%
4	610	Purchased Water	15,946	87,197	71,251	446.83%
5	615	Purchased Power	92	598	506	549.50%
6	616	Fuel for Power Production	0	19	19	-
7	618	Chemicals	0	201	201	-
8	620	Materials & Supplies	341	156	(185)	-54.27%
9	631	Contractual Services - Engineering	0	304	304	-
10	632	Contractual Services - Accounting	110	2,164	2,054	1867.71%
11	633	Contractual Services - Legal	276	262	(14)	-5.05%
12	634	Contractual Services - Mgmt. Fees	0	7,401	7,401	-
13	635	Contractual Services - Testing	532	1,326	794	149.31%
14	636	Contractual Services - Other	3,265	1,174	(2,091)	-64.03%
15	641	Rental of Building/Real Prop.	187	212	25	13.60%
16	642	Rental of Equipment	13	15	2	17.87%
17	650	Transportation Expenses	361	3,292	2,931	812.01%
18	656	Insurance - Vehicle	99	217	118	119.33%
19	657	Insurance - General Liability	210	404	194	92.15%
20	658	Insurance - Workman's Comp.	98	231	133	135.71%
21	659	Insurance - Other	26	292	266	1023.32%
22	660	Advertising Expense	62	11	(51)	-82.56%
23	666	Reg. Comm. Exp. - Rate Case Amort.	723	0	(723)	-100.00%
24	667	Reg. Comm. Exp. - Other	210	0	(210)	-100.00%
25	670	Bad Debt Expense	337	6,400	6,063	1799.22%
26	675	Miscellaneous Expense	1,930	1,095	(835)	-43.25%
27	TOTAL WATER O & M EXPENSES		<u>33,075</u>	<u>127,486</u>	<u>94,411</u>	<u>285.44%</u>
28	Total Customers (ERCs)		206.8	203.0	(3.8)	-1.81%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>8.30%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Oakwood

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Oakwood

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)
			Historical Year 2000	Test Year Adjusted 2005	Difference	% Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28	TOTAL SEWER O & M EXPENSES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29	Total Customers (ERCs)		NA	NA	NA	NA
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Oakwood

Schedule: B-8 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

	(1)	(2)
Line	Acct	
No.	No.	Explanation
		NA

Contractual Services

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-9
 Page: 1 of 1
 Preparer: Jack Schreyer

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.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	6,213	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-10
 Page: 1 of 1
 Preparer: Jack Schreyer

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 breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense	0	0.817%	0	0.000%	0
d		0		0		0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.817%	15,079	0.000%	0
h						
i	Total Projected Rate Case Expense	1,845,725		15,079		0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>3,770</u>		<u>0</u>

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-11
 Page: 1 of 1
 Preparer: Jack Schreyer

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) Date	(2) Maintenance Projects greater than 2% of test year revenues per : Description	(3) Total Cost	(4) How often to Repeat
1		<u>WATER:</u>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		<u>SEWER:</u>		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

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.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.63%	0.00%		0.63%	Customers *	409	0		409
2	604 / 704	Pensions & Benefits	0.63%	0.00%		0.63%	Customers *	2,869	0		2,869
3	632 / 732	Contractual Services - Acctg	0.63%	0.00%		0.63%	Customers *	2,164	0		2,164
4	633 / 733	Contractual Services - Legal	0.63%	0.00%		0.63%	Customers *	262	0		262
5	634 / 734	Contractual Services - Mgmt.	0.63%	0.00%		0.63%	Customers *	7,401	0		7,401
6	641 / 741	Rental of Building/Real Prop.	0.63%	0.00%		0.63%	Customers *	212	0		212
7	656 / 756	Insurance - Vehicle	0.63%	0.00%		0.63%	Customers *	217	0		217
8	657 / 757	Insurance - General Liability	0.63%	0.00%		0.63%	Customers *	404	0		404
9	658 / 758	Insurance - Work. Comp.	0.63%	0.00%		0.63%	Customers *	231	0		231
10	659 / 759	Insurance - Other	0.63%	0.00%		0.63%	Customers *	292	0		292
11	675 / 775	Miscellaneous Expense	0.63%	0.00%		0.63%	Customers *	1,095	0		1,095

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

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.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.63%	0.00%		0.63%	Customers *	370	0		370
2	604 / 704	Pensions & Benefits	0.63%	0.00%		0.63%	Customers *	3,663	0		3,663
3	632 / 732	Contractual Services - Acctg	0.63%	0.00%		0.63%	Customers *	1,216	0		1,216
4	633 / 733	Contractual Services - Legal	0.63%	0.00%		0.63%	Customers *	3,275	0		3,275
5	634 / 734	Contractual Services - Mgmt.	0.63%	0.00%		0.63%	Customers *	4,129	0		4,129
6	641 / 741	Rental of Building/Real Prop.	0.63%	0.00%		0.63%	Customers *	201	0		201
7	656 / 756	Insurance - Vehicle	0.63%	0.00%		0.63%	Customers *	98	0		98
8	657 / 757	Insurance - General Liability	0.63%	0.00%		0.63%	Customers *	584	0		584
9	658 / 758	Insurance - Work. Comp.	0.63%	0.00%		0.63%	Customers *	84	0		84
10	659 / 759	Insurance - Other	0.63%	0.00%		0.63%	Customers *	215	0		215
11	675 / 775	Miscellaneous Expense	0.63%	0.00%		0.63%	Customers *	5,994	0		5,994

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.52%	0.00%		0.52%	ERCs *	237	0		237
2	604 / 704	Pensions & Benefits	0.52%	0.00%		0.52%	ERCs *	4,801	0		4,801
3	632 / 732	Contractual Services - Acctg	0.52%	0.00%		0.52%	ERCs *	1,296	0		1,296
4	633 / 733	Contractual Services - Legal	0.52%	0.00%		0.52%	ERCs *	3,301	0		3,301
5	634 / 734	Contractual Services - Mgmt.	0.52%	0.00%		0.52%	ERCs *	4,762	0		4,762
6	641 / 741	Rental of Building/Real Prop.	0.52%	0.00%		0.52%	ERCs *	243	0		243
7	656 / 756	Insurance - Vehicle	0.52%	0.00%		0.52%	ERCs *	109	0		109
8	657 / 757	Insurance - General Liability	0.52%	0.00%		0.52%	ERCs *	639	0		639
9	658 / 758	Insurance - Work. Comp.	0.52%	0.00%		0.52%	ERCs *	85	0		85
10	659 / 759	Insurance - Other	0.52%	0.00%		0.52%	ERCs *	243	0		243
11	666 / 766	Rate Case Amort	0.82%	0.00%		0.82%	ERCs	3,770	0		3,770
12	675 / 775	Miscellaneous Expense	0.52%	0.00%		0.52%	ERCs *	7,088	0		7,088

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-13
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	14	14	100.00%	14
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	0	0	100.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	16	16	100.00%	16
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	0	323	323	100.00%	323
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	426	426	100.00%	426
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	91	91	100.00%	91
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	869	869		869
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(106)	(106)		(106)
48	NET DEPRECIATION EXPENSE - WATER	0	763	763		763
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Oakwood

Schedule: B-13

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	14	0	14	100.00%	14	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	48	0	48	100.00%	48	32
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	374	0	374	100.00%	374	51
28	333.4 Services	0	0	0	100.00%	0	0
29	334.4 Meters & Meter Installations	453	0	453	100.00%	453	28
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	667	0	667	100.00%	667	575
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	1,556	0	1,556		1,556	687
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(106)	0	(106)		(106)	(0)
44	NET DEPRECIATION EXPENSE - WATER	1,450	0	1,450		1,450	686

Net Depreciation Expense - Water

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-13
 Page: 3 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	14	0	14	100.00%	14	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	48	0	48	100.00%	48	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	496	0	496	100.00%	496	122
28	333.4 Services	0	0	0	100.00%	0	0
29	334.4 Meters & Meter Installations	533	0	533	100.00%	533	79
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	1,861	0	1,861	100.00%	1,861	1,194
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	2,951	0	2,951		2,951	1,395
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(109)	0	(109)		(109)	(2)
44	NET DEPRECIATION EXPENSE - WATER	2,842	0	2,842		2,842	1,393

Net Depreciation Expense - Sewer

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-14
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
		(1) 2005 Per Books	(5) Utility Adjustments	(6) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	NA	NA	NA	100.00%	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	NA	NA	NA	100.00%	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
50	GENERAL PLANT					
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA
	Composite NU&U Rate				NA	
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA
66	Net Depr Expense Used & Useful	#VALUE!				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-14
 Page: 2 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
50	GENERAL PLANT						
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA	NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-14
 Page: 3 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
50	GENERAL PLANT						
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		0	NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA

Taxes Other Than Income

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

Preparer: Jack Schreyer

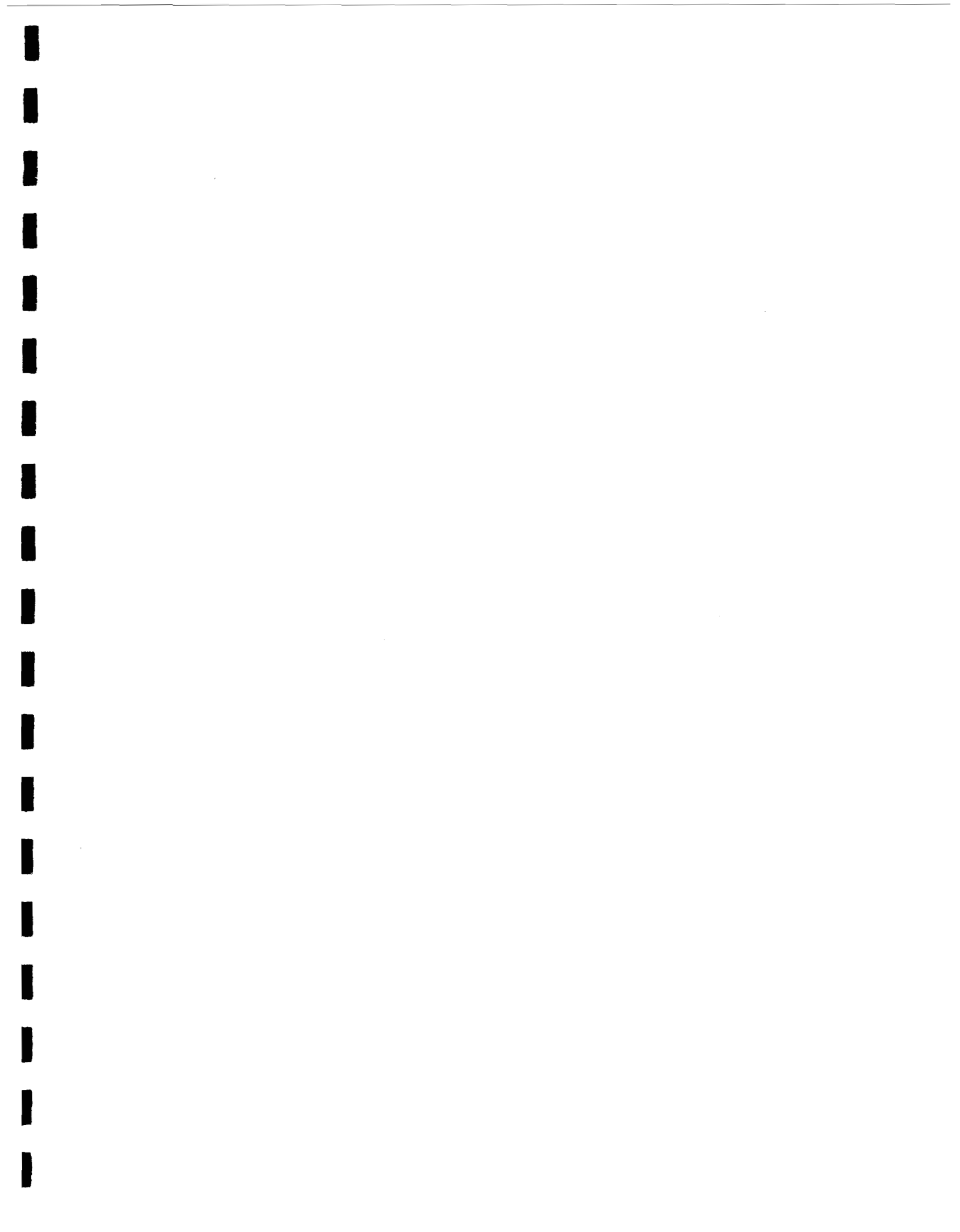
Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,403	964	170		3,537	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	2,403	964	170	0	3,537	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	66				66	E-13
9	Payroll Tax Adjustment		68			68	B-5
10	Plant in Service Adjustment			95		95	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	66	68	95	0	229	
13	Adjusted Intermed. Year (2006)	2,469	1,032	265	0	3,766	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		1,147			1,147	B-5
17	Plant in Service Adjustment			234		234	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	1,147	234	0	1,381	
20	Adjusted Projected Rate Year (2007)	2,469	2,179	499	0	5,147	
21	RAFTs Assoc. with Revenue Increase	5,318				5,318	B-3
22	Total Projected Rate Year (2007)	7,787	2,179	499	0	10,465	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%







Oakwood
TAX SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
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Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
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Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: C-1
Page: 1 of 1
Preparer: Jack Schreyer

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.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	(29,448)	(971)	(30,419)	1,220	(29,198)	(12,015)	(41,213)	C-2
2	Deferred Income Tax Expense	0	65	65	(39)	25	0	25	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(29,448)</u>	<u>(906)</u>	<u>(30,354)</u>	<u>1,181</u>	<u>(29,173)</u>	<u>(12,015)</u>	<u>(41,187)</u>	
Sewer									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: C-2
Page: 1 of 3
Preparer: Jack Schreyer

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.	(1) Description	(3) Water		(4) 12/31/05 Adjusted	(6) Sewer		(7) 12/31/05 Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Per Books	2005 Adjustments		(5) 12/31/05 Per Books	2005 Adjustments		
1	Taxable Operating Income before Interest	(76,340)	(2,048)	(78,387)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(453)	(453)	NA	NA	NA	C-3
3	Taxable Income	(76,340)	(2,500)	(78,840)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	NA	NA	C-4
6	Timing Differences	0	168	168	NA	NA	NA	C-5
7	Total Schedule M Adjustments	0	168	168	0	0	0	
8	Taxable Income Before State Taxes	(76,340)	(2,669)	(79,008)	0	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(4,199)	(147)	(4,345)	0	NA	0	
13	Federal Taxable Income	(72,141)	(2,354)	(74,495)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(25,249)	(824)	(26,073)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(25,249)	(824)	(26,073)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(4,199)	(147)	(4,345)	0	NA	0	
20	Current Federal Income Tax	(25,249)	(824)	(26,073)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(29,448)	(971)	(30,419)	0	NA	0	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-2
 Page: 2 of 3
 Preparer: Jack Schreyer

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.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	
1	Taxable Operating Income before Interest	(78,387)	3,279	(75,108)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(453)	(125)	(578)	NA	NA	NA	C-3
3	Taxable Income	(78,840)	3,154	(75,686)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	168	(102)	66	NA	NA	NA	C-5
7	Total Schedule M Adjustments	168	(102)	66	0	0	0	
8	Taxable Income Before State Taxes	(79,008)	3,256	(75,752)	0	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(4,345)	179	(4,166)	0	NA	0	
13	Federal Taxable Income	(74,495)	2,975	(71,520)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(26,073)	1,041	(25,032)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(26,073)	1,041	(25,032)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(4,345)	179	(4,166)	0	NA	0	
20	Current Federal Income Tax	(26,073)	1,041	(25,032)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(30,419)	1,220	(29,198)	0	NA	0	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

Schedule: C-2
 Page: 3 of 3
 Preparer: Jack Schreyer

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.	(1) Description	(2)		(3)	(4)	(5)	(6)		(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted			
1	Taxable Operating Income before Interest	(75,108)	(30,904)	(106,012)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(578)	(242)	(820)	NA	NA	NA	NA	NA	C-3
3	Taxable Income	(75,686)	(31,146)	(106,832)	0	0	0	0	0	
4	Schedule M Adjustments									
5	Permanent Differences	0	0	0	NA	NA	NA	NA	NA	C-4
6	Timing Differences	66	0	66	NA	NA	NA	NA	NA	C-5
7	Total Schedule M Adjustments	66	0	66	0	0	0	0	0	
8	Taxable Income Before State Taxes	(75,752)	(31,146)	(106,898)	0	NA	0	0	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10										
11										
12	State Income Taxes	(4,166)	(1,713)	(5,879)	0	NA	0	0	0	
13	Federal Taxable Income	(71,520)	(29,433)	(100,953)	0	NA	0	0	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(25,032)	(10,302)	(35,333)	0	NA	0	0	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	0	C-7
17	Current Federal Income Taxes	(25,032)	(10,302)	(35,333)	0	NA	0	0	0	
18	Summary:									
19	Current State Income Tax	(4,166)	(1,713)	(5,879)	0	NA	0	0	0	
20	Current Federal Income Tax	(25,032)	(10,302)	(35,333)	0	NA	0	0	0	
21	Total Current Income Tax Expense (To C-1)	(29,198)	(12,015)	(41,213)	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

Schedule: C-3
 Page: 1 of 3
 Preparer: Jack Schreyer

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.	(1) Description	(2) (3) (4)			Note*	(5) (6) (7)			(8) Supporting Schedules
		Water		2005		Sewer		2005	
		2005	2005	2005		2005	2005	2005	
		Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	375	375	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	78	78		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	453	453		0	0	0	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)													
	Water						Sewer						
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost		
8	Long-Term Debt	Not Applicable						Not Applicable					
9	Short-Term Debt	Not Applicable						Not Applicable					
10	Preferred Stock	Not Applicable						Not Applicable					
11	Common Equity	Not Applicable						Not Applicable					
12	Total												
13	ITC (from D-1, Line 7)												
14	Weighted Debt Cost (From Line 12)												
15	Interest Adjustment (To Line 6)												

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)	25,984			0		
Weighted Cost of Long Term Debt (D-1)	1.44%	375		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		375			0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

Schedule: C-3
 Page: 2 of 3
 Preparer: Jack Schreyer

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.	(1) Description	(2)			(4) 2006	(5) 2005	(6)		(7) 2006	(8) Supporting Schedules
		2005 Adjusted	Water 2006 Adjustments				2006 Adjustments	2005 Adjusted		
1	Interest on Long-Term Debt	375	125	500	Note*	0	0	0	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0		
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*	
4	Other Interest Expense	78	0	78		0	0	0		
5	Less: AFUDC	0	0	0		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	Total Used For Tax Calculation	<u>453</u>	<u>125</u>	<u>578</u>		<u>0</u>	<u>0</u>	<u>0</u>		

Balances From Sch. D-1	Amount	Ratio	Water			Sewer				
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt			Not Applicable			Not Applicable				
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock			Not Applicable			Not Applicable				
11 Common Equity			Not Applicable			Not Applicable				
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	34,658		0	
Weighted Cost of Long Term Debt (D-1)	1.48%	500	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		500		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

Schedule: C-3
 Page: 3 of 3
 Preparer: Jack Schreyer

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.	(1) Description	(3) Water		(4) 2007 Adjusted	(5)	(6) Sewer		(7) 2007 Adjusted	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments			2006 Adjusted	2007 Adjustments		
1	Interest on Long-Term Debt	500	320	820 Note*	0	0	0	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0		
3	Interest on Short-Term Debt	0	0	0 Note*	0	0	0	Note*	
4	Other Interest Expense	78	0	78	0	0	0		
5	Less: AFUDC	0	0	0	0	0	0		
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7	
7	Total Used For Tax Calculation	<u>578</u>	<u>320</u>	<u>898</u>	<u>0</u>	<u>0</u>	<u>0</u>		

Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost		
8 Long-Term Debt			Not Applicable			Not Applicable				
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock			Not Applicable			Not Applicable				
11 Common Equity			Not Applicable			Not Applicable				
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	56,800		0	
Weighted Cost of Long Term Debt (D-1)	1.73%	820	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		820		0

Book/Tax Differences - Permanent

Florida Public Service Commission

Oakwood

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: C-5
 Page: 1 of 3
 Preparer: Jack Schreyer

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.

(1) Line No. Description	(2) Water			(5) Sewer			(8) Supporting Schedules
	(2) 12/31/05 Per Books	(3) 2005 Adjustments	(4) 12/31/05 Adjusted	(5) 12/31/05 Per Books	(6) 2005 Adjustments	(7) 12/31/05 Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):						
1 Tax Depreciation & Amortization	0	798	798	0	0	0	
2 Book Depreciation & Amortization	0	763	763	NA	NA	NA	B-13,14
3 Difference	0	35	35	0	0	0	
4 Other Timing Differences (Itemize):							
5 Bad Debt	0	52	52	0	0	0	
6 Regulatory Assets	0	47	47	0	0	0	
7 All Other	0	0	0	0	0	0	
8 Total Timing Differences (To C-2)	0	168	168	0	0	0	
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes	0	9	9	0	0	0	
11 Timing Differences for Federal Taxes	0	159	159	0	0	0	
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes	0	56	56	0	0	0	
14 Total Deferred Taxes (to C-1)	0	65	65	0	0	0	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-5
 Page: 2 of 3
 Preparer: Jack Schreyer

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.

(1) Line No.	(2) Description	(3) Water			(6) Sewer			(8) Supporting Schedules
		(2) 12/31/05 Adjusted	(3) 2006 Adjustments	(4) 12/31/06 Adjusted	(5) 12/31/05 Adjusted	(6) 2006 Adjustments	(7) 12/31/06 Adjusted	
Timing Differences:								
1	Tax Depreciation & Amortization	798	685	1,483	0	0	0	
2	Book Depreciation & Amortization	763	686	1,450	NA	NA	NA	B-13,14
3	Difference	35	(2)	33	0	0	0	
4 Other Timing Differences (Itemize):								
5	Bad Debt	52	(52)	0	0	0	0	
6	Regulatory Assets	47	(47)	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	168	(102)	66	0	0	0	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	9	(6)	4	0	0	0	
11	Timing Differences for Federal Taxes	159	(97)	62	0	0	0	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	56	(34)	22	0	0	0	
14	Total Deferred Taxes (to C-1)	65	(39)	25	0	0	0	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

Schedule: C-5
 Page: 3 of 3
 Preparer: Jack Schreyer

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.	(1) Description	(2)			(3)			(4)			(8) Supporting Schedules
		Water		2007 Adjustments	12/31/07 Adjusted	Sewer		12/31/07 Adjusted			
		12/31/06 Adjusted	2006 Adjustments			12/31/06 Adjusted	2006 Adjustments		12/31/07 Adjusted		
Timing Differences:											
1	Tax Depreciation & Amortization	1,483	1,393	2,875							
2	Book Depreciation & Amortization	1,450	1,393	2,842	NA		NA		NA	B-13,14	
3	Difference	33	0	33		0		0			
4	Other Timing Differences (Itemize):										
5	Bad Debt	0	0	0		0		0			
6	Regulatory Assets	0	0	0		0		0			
7	All Other	0	0	0		0		0			
8	Total Timing Differences (To C-2)	66	0	66		0		0			
9	State Tax Rate	5.5%		5.5%		5.5%			5.5%		
10	State Deferred Taxes	4	0	4		0		0			
11	Timing Differences for Federal Taxes	62	0	62		0		0			
12	Federal Tax Rate	35.0%		35.0%		35.0%			35.0%		
13	Federal Deferred Taxes	22	0	22		0		0			
14	Total Deferred Taxes (to C-1)	25	0	25		0		0			

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	363	2,175	2,538				363	2,175	2,538
4	2006	452	2,706	3,158				452	2,706	3,158
5	2007	540	3,238	3,778				540	3,238	3,778
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Oakwood

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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.

	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	363	363
4	2006	363	89	452
5	2007	452	89	540
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Oakwood

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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.

	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	2,175	2,175
4	2006	2,175	531	2,706
5	2007	2,706	531	3,238
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Investment Tax Credits - Analysis

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 1 of 4
 Preparer: Jack Schreyer

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.	(1) Beginning Year Balance	(3) 3% ITC					(7) Ending Balance	(8) Beginning Balance	(11) 4% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized			Amortization					
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year			(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.			
1	NONE						NONE							

Investment Tax Credits - Analysis

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 2 of 4
 Preparer: Jack Schreyer

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.	(1) Beginning Year Balance	8% ITC					(7) Ending Balance	(8) Beginning Balance	10% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized			Amortization					
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year			(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.			
1	NONE						NONE							

Investment Tax Credits - Company Policies**Florida Public Service Commission****Oakwood**

Schedule: C-7

Docket No. 060368-WS

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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.

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-7
Page: 4 of 4
Preparer: Jack Schreyer

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

NONE

Parent's Debt Information

Florida Public Service Commission

Oakwood

Schedule: C-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Preparer: Jack Schreyer

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent 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.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting Schedules
2005						
1	-					
2	-					
2006						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
2007						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns**Florida Public Service Commission****Oakwood****Docket No. 060368-WS**

Test Year Ending 12/31/05

Schedule: C-9

Page: 1 of 1

Preparer: Jack Schreyer

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.

Federal and State Income Tax Returns are available at the company's office location at
762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information

Oakwood
Docket No. 060368-WS
Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: C-10
Page: 1 of 1
Preparer: Jack Schreyer

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

- | | | |
|-----|---|------------|
| (1) | What tax years are open with the Internal Revenue Service? | 2004, 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 revenue at issue with the IRS? | No |







**Oakwood
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Cost of Short-Term Debt

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Schedule: D-4

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	There is no Short Term Debt for this subsidiary nor its parent					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006, 2007

Utility [X] or Parent []

Schedule: D-5

Page: 1 of 2

Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

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

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Oakwood
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [] or Parent [X]

Florida Public Service Commission

Schedule: D-5
 Page: 2 of 2
 Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate Years of Life	Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Prem) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(12)-(6)-(7))
2005												
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
2006												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	4,731,000	-	-	-	-	-	-	-	-
2007												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	20,501,000	-	-	-	-	-	-	-	-

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Oakwood

Schedule: D-6

Docket No. 060368-WS

Page: 1 of 2

Schedule Year Ended December 31 of:

Preparer: <name>

Historical 2005, Projected 2006, 2007

Utility [X] or Parent []

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

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

1

All Long Term Debt is issued and held by the parent

Schedule of Customer Deposits

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending: 12/31/05

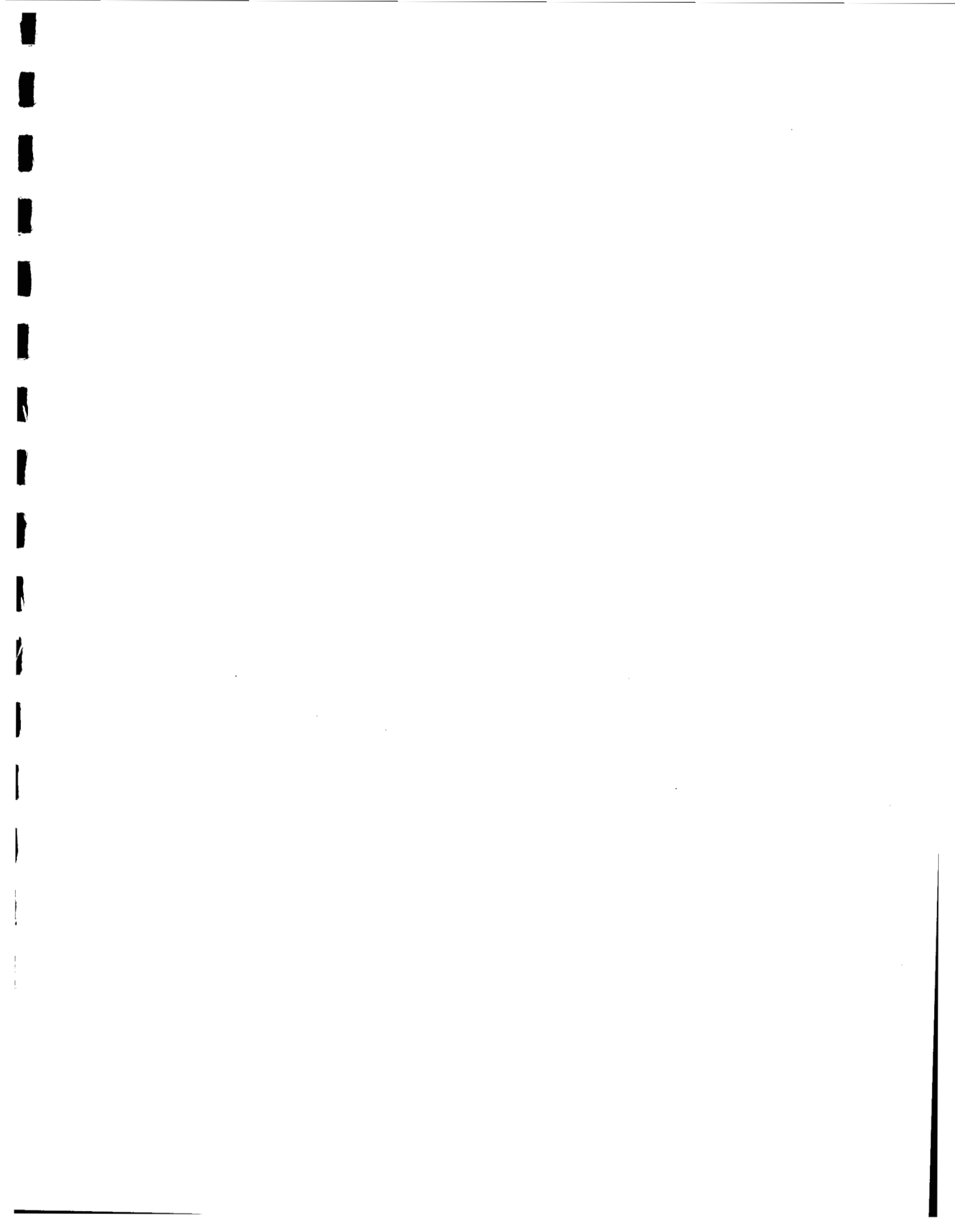
Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

Utility [X] or Parent []

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	1,214	15	(45)	1,184
2	Feb-05	1,184	120	(75)	1,229
3	Mar-05	1,229	150	(75)	1,304
4	Apr-05	1,304	45	(15)	1,334
5	May-05	1,334	60	(45)	1,349
6	Jun-05	1,349	45	(120)	1,274
7	Jul-05	1,274	0	(180)	1,094
8	Aug-05	1,094	30	(45)	1,079
9	Sep-05	1,079	175	(75)	1,179
10	Oct-05	1,179	150	(30)	1,299
11	Nov-05	1,299	15	(30)	1,284
12	Dec-05	1,284	705	(45)	1,944
13	Average				<u>1,296</u>
14		Water Allocated at		100%	<u>1,296</u>
15		Sewer Allocated at		0%	<u>0</u>







**Oakwood
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
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Tax or Franchise Fee	E-9	141
Service Availability Charges	E-10	142
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Class A Utility Cost of Service Study	E-12	144
Projected Test Year Revenue Calculation - Water	E-13w	145
Projected Test Year Revenue Calculation - Sewer	E-13s	147
Billing Analysis	E-14	149



Rate Schedule - Water

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	10.32	10.42		10.63	27.90	35.21
3	3/4"	15.47	15.62		16.14	42.36	52.82
4	1"	25.82	26.07		26.60	69.81	88.03
5	1-1/2"	51.63	52.12		53.17	139.55	176.06
6	2"	82.61	83.40		85.08	223.30	281.69
7	3"	165.22	166.79		170.15	446.57	563.39
8	4"	258.15	260.61		265.87	697.80	880.29
9	6"	516.31	521.23		531.75	1,395.62	1,760.59
10	8"	826.10	833.97		850.79	2,232.97	2,816.94
11	10"	1,187.52	1,198.83		1,223.02	3,209.91	4,049.35
12	Gallonage charge, Block 1	2.86	2.89		2.95	7.74	8.55
13	Block 2	-	-		-	-	10.69
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	10.32	10.42		10.63	27.90	35.21
17	3/4"	15.47	15.62		16.14	42.36	52.82
18	1"	25.82	26.07		26.60	69.81	88.03
19	1-1/2"	51.63	52.12		53.17	139.55	176.06
20	2"	82.61	83.40		85.08	223.30	281.69
21	3"	165.22	166.79		170.15	446.57	563.39
22	4"	258.15	260.61		265.87	697.80	880.29
23	6"	516.31	521.23		531.75	1,395.62	1,760.59
24	8"	826.10	833.97		850.79	2,232.97	2,816.94
25	10"	1,187.52	1,198.83		1,223.02	3,209.91	4,049.35
26	Gallonage charge	2.86	2.89		2.95	7.74	8.55
27	Multi-Family						
28	5/8" X 3/4"	10.32	10.42		10.63	27.90	35.21
29	3/4"	15.47	15.62		16.14	42.36	52.82
30	1"	25.82	26.07		26.60	69.81	88.03
31	1-1/2"	51.63	52.12		53.17	139.55	176.06
32	2"	82.61	83.40		85.08	223.30	281.69
33	3"	165.22	166.79		170.15	446.57	563.39
34	4"	258.15	260.61		265.87	697.80	880.29
35	6"	516.31	521.23		531.75	1,395.62	1,760.59
36	8"	826.10	833.97		850.79	2,232.97	2,816.94
37	10"	1,187.52	1,198.83		1,223.02	3,209.91	4,049.35
38	Gallonage charge	2.86	2.89		2.95	7.74	8.55
39	Fire Protection						
40	2"	6.88	6.95		7.09	18.61	70.42
41	3"	13.77	13.90		14.18	37.22	140.85
42	4"	21.52	21.72		22.16	58.16	220.07
43	6"	43.01	43.42		44.30	116.27	440.15
44	8"	68.84	69.50		70.90	186.08	704.24
45	10"	98.96	99.90		101.92	267.50	1,012.34

Rate Schedule - Sewer

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
3	3/4"	#N/A	#N/A	NA	NA	NA	-
4	1"	#N/A	#N/A	NA	NA	NA	-
5	1-1/2"	#N/A	#N/A	NA	NA	NA	-
6	2"	#N/A	#N/A	NA	NA	NA	-
7	3"	#N/A	#N/A	NA	NA	NA	-
8	4"	#N/A	#N/A	NA	NA	NA	-
9	6"	#N/A	#N/A	NA	NA	NA	-
10	8"	#N/A	#N/A	NA	NA	NA	-
11	10"	#N/A	#N/A	NA	NA	NA	-
12	Gallage cap (gallons)	#N/A	#N/A	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	#N/A	#N/A	NA	NA	NA	-
14							
15	Commerical						
16	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
17	3/4"	#N/A	#N/A	NA	NA	NA	-
18	1"	#N/A	#N/A	NA	NA	NA	-
19	1-1/2"	#N/A	#N/A	NA	NA	NA	-
20	2"	#N/A	#N/A	NA	NA	NA	-
21	3"	#N/A	#N/A	NA	NA	NA	-
22	4"	#N/A	#N/A	NA	NA	NA	-
23	6"	#N/A	#N/A	NA	NA	NA	-
24	8"	#N/A	#N/A	NA	NA	NA	-
25	10"	#N/A	#N/A	NA	NA	NA	-
26	Gallage charge	#N/A	#N/A	NA	NA	NA	-
27	Multi-Family						
28	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
29	3/4"	#N/A	#N/A	NA	NA	NA	-
30	1"	#N/A	#N/A	NA	NA	NA	-
31	1-1/2"	#N/A	#N/A	NA	NA	NA	-
32	2"	#N/A	#N/A	NA	NA	NA	-
33	3"	#N/A	#N/A	NA	NA	NA	-
34	4"	#N/A	#N/A	NA	NA	NA	-
35	6"	#N/A	#N/A	NA	NA	NA	-
36	8"	#N/A	#N/A	NA	NA	NA	-
37	10"	#N/A	#N/A	NA	NA	NA	-
38	Gallage charge	#N/A	#N/A	NA	NA	NA	-
39	Fiat Rate						
40	Resid'l Wastwater Only (RWO)	#N/A	#N/A	NA	NA	NA	NA
41	Reuse per Sprinkler Head	#N/A	#N/A	NA	NA	NA	#VALUE!
42	Reuse Flate Rate	#N/A	#N/A	NA	NA	NA	#VALUE!

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 3

Preparer: Jack Schreyer

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) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	2,450	9,220	Split Yr	25,466	10.63	26,044	NA	35.21	86,265
3	3/4"	0	0	Split Yr	0	16.14	0	NA	52.82	0
4	1"	12	60	Split Yr	312	26.60	319	NA	88.03	1,056
5	1-1/2"	0	0	Split Yr	0	53.17	0	NA	176.06	0
6	2"	0	0	Split Yr	0	85.08	0	NA	281.69	0
7	3"	0	0	Split Yr	0	170.15	0	NA	563.39	0
8	4"	0	0	Split Yr	0	265.87	0	NA	880.29	0
9	Gallorage									
10	Block 1	-	9,280	Split Yr	26,746	2.95	27,376	7,330	8.55	62,672
11	Block 2	-		Split Yr	0	-	0	1,950	10.69	20,846
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>2,462</u>	<u>9,280</u>		<u>52,524</u>		<u>53,739</u>	<u>9,280</u>		<u>170,838</u>
14	Average Bill				<u>21.33</u>		<u>21.83</u>			<u>69.39</u>
15	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	10.63	0	NA	35.21	0
17	3/4"	0	0	Split Yr	0	16.14	0	NA	52.82	0
18	1"	0	0	Split Yr	0	26.60	0	NA	88.03	0
19	1-1/2"	0	0	Split Yr	0	53.17	0	NA	176.06	0
20	2"	0	0	Split Yr	0	85.08	0	NA	281.69	0
21	3"	0	0	Split Yr	0	170.15	0	NA	563.39	0
22	4"	0	0	Split Yr	0	265.87	0	NA	880.29	0
23										
24	Gallorage	-	0	Split Yr	0	2.95	0	0	8.55	0
25										
26										
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	10.63	0	NA	35.21	0
31	3/4"	0	0	Split Yr	0	16.14	0	NA	52.82	0
32	1"	0	0	Split Yr	0	26.60	0	NA	88.03	0
33	1-1/2"	0	0	Split Yr	0	53.17	0	NA	176.06	0
34	2"	0	0	Split Yr	0	85.08	0	NA	281.69	0
35	3"	0	0	Split Yr	0	170.15	0	NA	563.39	0
36	4"	0	0	Split Yr	0	265.87	0	NA	880.29	0
37										
38	Gallorage	-	0	Split Yr	0	2.95	0	0	8.55	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	7.09	0	NA	70.42	0
45	3"	0	NA	Split Yr	0	14.18	0	NA	140.85	0
46	4"	0	NA	Split Yr	0	22.16	0	NA	220.07	0
47	6"	0	NA	Split Yr	0	44.30	0	NA	440.15	0
48	8"	0	NA	Split Yr	0	70.90	0	NA	704.24	0
49	10"	0	NA	Split Yr	0	101.92	0	NA	1,012.34	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>52,524</u>		<u>53,739</u>			<u>170,838</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				875		875			1,389
59	Total Revenue				<u>53,399</u>		<u>54,614</u>			<u>172,227</u>
60	Booked Revenue				<u>52,935</u>					
61	Difference				464 =	0.9%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 Water [X] or Sewer []

Schedule: E-2w
 Page: 2 of 3
 Preparer: Jack Schreyer

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) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	627	2,439	10.32	6,471
3	3/4"	0	0	15.47	0
4	1"	3	9	25.82	77
5	1-1/2"	0	0	51.63	0
6	2"	0	0	82.61	0
7	3"	0	0	165.22	0
8	4"	0	0	258.15	0
9	<i>Gallorage</i>				
10	Block 1	-	2,448	2.86	7,001
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>630</u>	<u>2,448</u>		<u>13,549</u>
14	Average Bill				<u>21.51</u>
15	Commercial				
16	5/8" X 3/4"	0	0	10.32	0
17	3/4"	0	0	15.47	0
18	1"	0	0	25.82	0
19	1-1/2"	0	0	51.63	0
20	2"	0	0	82.61	0
21	3"	0	0	165.22	0
22	4"	0	0	258.15	0
23					
24	<i>Gallorage</i>	-	0	2.86	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	10.32	0
31	3/4"	0	0	15.47	0
32	1"	0	0	25.82	0
33	1-1/2"	0	0	51.63	0
34	2"	0	0	82.61	0
35	3"	0	0	165.22	0
36	4"	0	0	258.15	0
37					
38	<i>Gallorage</i>	-	0	2.86	0
39		-		-	0
40		-		-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	6.88	0
45	2"	0	NA	13.77	0
46	3"	0	NA	21.52	0
47	4"	0	NA	43.01	0
48	6"	0	NA	68.84	0
49	8"	0	NA	98.96	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>13,549</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Oakwood

Schedule: E-2w

Docket No. 060368-WS

Page: 3 of 3

Schedule Period: 4/15/05 - 12/31/05

Preparer: Jack Schreyer

Water or Sewer

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) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	1,823	6,781	10.42	18,996
3	3/4"	0	0	15.62	0
4	1"	9	51	26.07	235
5	1-1/2"	0	0	52.12	0
6	2"	0	0	83.40	0
7	3"	0	0	166.79	0
8	4"	0	0	260.61	0
9	Gallorage				
10	Block 1	-	6,832	2.89	19,744
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>1,832</u>	<u>6,832</u>		<u>38,975</u>
14	Average Bill				<u>21.27</u>
15	Commercial				
16	5/8" X 3/4"	0	0	15.62	0
17	3/4"	0	0	26.07	0
18	1"	0	0	52.12	0
19	1-1/2"	0	0	83.40	0
20	2"	0	0	166.79	0
21	3"	0	0	260.61	0
22	4"	0	0	-	0
23					
24	Gallorage	-	0	2.89	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	15.62	0
31	3/4"	0	0	26.07	0
32	1"	0	0	52.12	0
33	1-1/2"	0	0	83.40	0
34	2"	0	0	166.79	0
35	3"	0	0	260.61	0
36	4"	0	0	-	0
37					
38	Gallorage	-	0	2.89	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	6.95	0
45	2"	0	NA	13.90	0
46	3"	0	NA	21.72	0
47	4"	0	NA	43.42	0
48	6"	0	NA	69.50	0
49	8"	0	NA	99.90	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>38,975</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-2s

Page: 1 of 3

Preparer: Jack Schreyer

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential			NA						
2	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Gallorage cap (gallons)		NA							
10	Capped Usage	-	NA	NA	NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-	NA					NA		
12										
13	Total Residential	NA	NA		NA		NA			0
14	Average Bill				NA		NA			NA
15	Commerical									
16	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
23										
24	Gallorage	-	NA	NA	NA	NA	NA	NA	NA	NA
25	Total Commercial	NA	NA		NA		NA			0
26	Average Bill				NA		NA			NA
27	Multi-Family									
28	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
30	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
32	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
33	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
34	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
35										
36	Gallorage	-	NA	NA	NA	NA	NA	NA	NA	NA
37	Total Multi- Family	NA	NA		NA		NA			0
38	Average Bill				NA		NA			NA
39	Flat Rate									
40	Res. Wastewater Only	NA	NA	NA	NA	NA	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA	NA	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA	NA	NA	NA	NA	NA
43	Total Flat Rate - Other				NA		NA			0
44	Subtotal				NA		NA			0
45	Unbilled Revenues				NA		NA			-
46	Guaranteed Revenues				NA		NA			-
47	Misc. Service Charge				NA		NA			NA
48	Total Revenue				NA		NA			0
49	Booked Revenue				NA		NA			
50	Difference				NA	= NA				
51		NA			NA					
52		NA			NA	NA				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

Schedule: E-2s
 Page: 2 of 3
 Preparer: Jack Schreyer

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) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	Gallorage cap				
10	Capped Usage	-	0	NA	NA
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>NA</u>
15	Commercial				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	Gallorage	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>NA</u>
27	Multi-Family				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	Gallorage	-	0	NA	NA
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	Subtotal				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

Schedule: E-2s
 Page: 3 of 3
 Preparer: Jack Schreyer

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) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	Gallorage cap				
10	Capped Usage	-	0	NA	NA
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	Gallorage	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>-</u>
27	Multi-Family				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	Gallorage	-	0	NA	NA
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	Subtotal				<u>NA</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Oakwood

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	205	0	0	0	0	205
2	Feb-05	205	0	0	0	0	205
3	Mar-05	209	0	0	0	0	209
4	Apr-05	209	0	0	0	0	209
5	May-05	208	0	0	0	0	208
6	Jun-05	203	0	0	0	0	203
7	Jul-05	194	0	0	0	0	194
8	Aug-05	190	0	0	0	0	190
9	Sep-05	193	0	0	0	0	193
10	Oct-05	197	0	0	0	0	197
11	Nov-05	197	0	0	0	0	197
12	Dec-05	199	0	0	0	0	199
13	Total Water	2,409	0	0	0	0	2,409

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	NA	NA	NA	NA	NA	NA
15	Feb-05	NA	NA	NA	NA	NA	NA
16	Mar-05	NA	NA	NA	NA	NA	NA
17	Apr-05	NA	NA	NA	NA	NA	NA
18	May-05	NA	NA	NA	NA	NA	NA
19	Jun-05	NA	NA	NA	NA	NA	NA
20	Jul-05	NA	NA	NA	NA	NA	NA
21	Aug-05	NA	NA	NA	NA	NA	NA
22	Sep-05	NA	NA	NA	NA	NA	NA
23	Oct-05	NA	NA	NA	NA	NA	NA
24	Nov-05	NA	NA	NA	NA	NA	NA
25	Dec-05	NA	NA	NA	NA	NA	NA
26	Total Sewer	NA	NA	NA	NA	NA	NA

Miscellaneous Service Charges

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

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.

WATER

Line No.	(1) Type Charge	(2) Present		(3) After Hrs.		(4) Proposed		(5) After Hrs.	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.		
1	Initial Connection	15.00	15.00	24.00	31.00				
2	Normal Reconnect	15.00	15.00	24.00	31.00				
3	Violation Reconnect	-	-	48.00	62.00				
4	Premises Visit	-	-	24.00	31.00				
5	Insufficient Funds	20.00	-	21.00	-				
6	Late Payment Fees	-	-	-	-				

SEWER

Line No.	(1) Type Charge	(2) Present		(3) After Hrs.		(4) Proposed		(5) After Hrs.	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.		
7	Initial Connection	NA	NA	NA	NA				
8	Normal Reconnect	NA	NA	NA	NA				
9	Violation Reconnect	NA	NA	NA	NA				
10	Premises Visit	NA	NA	NA	NA				
11	Insufficient Funds	NA	-	NA	-				
12	Late Payment Fees	NA	-	NA	-				

Derivation of charges

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	90	0	0	0	0	90
2	Feb-05	135	0	0	0	0	135
3	Mar-05	150	0	0	0	0	150
4	Apr-05	30	0	0	0	0	30
5	May-05	45	0	0	0	0	45
6	Jun-05	(15)	0	0	0	20	5
7	Jul-05	0	0	0	0	0	0
8	Aug-05	75	0	0	0	0	75
9	Sep-05	120	0	0	0	0	120
10	Oct-05	105	0	0	0	0	105
11	Nov-05	15	0	0	0	0	15
12	Dec-05	105	0	0	0	0	105
13	Total Water	<u>855</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>875</u>
14	Annual Events	<u>57</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	855	0	0	0	20	875
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	1,368	0	0	0	21	1,389
SEWER							
19	Jan-05	NA	NA	NA	NA	NA	NA
20	Feb-05	NA	NA	NA	NA	NA	NA
21	Mar-05	NA	NA	NA	NA	NA	NA
22	Apr-05	NA	NA	NA	NA	NA	NA
23	May-05	NA	NA	NA	NA	NA	NA
24	Jun-05	NA	NA	NA	NA	NA	NA
25	Jul-05	NA	NA	NA	NA	NA	NA
26	Aug-05	NA	NA	NA	NA	NA	NA
27	Sep-05	NA	NA	NA	NA	NA	NA
28	Oct-05	NA	NA	NA	NA	NA	NA
29	Nov-05	NA	NA	NA	NA	NA	NA
30	Dec-05	NA	NA	NA	NA	NA	NA
31	Total Sewer	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
32	Annual Events	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	
33	2006 Rate	NA	NA	NA	NA	NA	
34	2006 Revenue	NA	NA	NA	NA	NA	0
35	2007 Rate	NA	NA	NA	NA	NA	
36	2007 Revenue	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Oakwood

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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	Any fire hydrant information is detailed on enclosed system maps		
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Private Fire Protection Service

Florida Public Service Commission

Oakwood

Schedule: E-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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 **Any fire hydrant information is detailed on enclosed system maps**

Contracts and Agreements Schedule

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Schedule Year End: 12/31/2005

Schedule: E-8
Page: 1 of 1
Preparer: Jack Schreyer

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.

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Type</u>	<u>(2)</u> <u>Description</u>
---------------------------	---------------------------	----------------------------------

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-9

Page: 1 of 1

Preparer: Jack Schreyer

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
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
SEWER					
3	NA	NA	NA	NA	NA
4	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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.

Line No.	(1) Type Charge		(2) Present Charges	(3) Proposed Charges
WATER				
1	Service Installation Charge	3/4"	143.00	251.00
2	(Service Line Size)	1"	154.00	278.00
3		1 1/2"	202.00	403.00
4		2"	245.00	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00	138.00
7	(Meter Size)	3/4"	110.00	138.00
8		1"	140.00	138.00
9		1 1/2"	300.00	274.00
10		2"	385.00	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs	Actual Costs
13	Plant/System Capacity Charge		700.00	700.00
14	Main Extension Charge		446.00	446.00
SEWER				
15	Service Installation Charge	4"	NA	NA
16		over 4"	NA	NA
17	Plant/System Capacity Charge		NA	NA
18	Main Extension Charge		NA	NA

Guaranteed Revenues Received

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [X] or Sewer [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Class A Utility Cost of Service Study

Florida Public Service Commission

Oakwood

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [X] or Sewer []

Schedule: E-13w
 Page: 1 of 2
 Preparer: Jack Schreyer

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.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	2,450	Note A	2,462	9,220	Note B	9,265	10.63	26,171		35.21	86,687
3	3/4"	0		0	0		0	16.14	0		52.82	0
4	1"	12		12	60		60	26.60	319		88.03	1,056
5	1-1/2"	0		0	0		0	53.17	0		176.06	0
6	2"	0		0	0		0	85.08	0		281.69	0
7	3"	0		0	0		0	170.15	0		563.39	0
8	4"	0		0	0		0	265.87	0		880.29	0
9	<i>Gallorage</i>											
10	Block 1	-		0	9,280		9,325	2.95	27,509	7,366	8.55	62,979
11	Block 2	-		0	0		0	-	0	1,959	10.69	20,943
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	2,462		2,474	9,280		9,325		53,999	9,325		171,666
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	10.63	0		35.21	0
17	3/4"	0		0	0		0	16.14	0		52.82	0
18	1"	0		0	0		0	26.60	0		88.03	0
19	1-1/2"	0		0	0		0	53.17	0		176.06	0
20	2"	0		0	0		0	85.08	0		281.69	0
21	3"	0		0	0		0	170.15	0		563.39	0
22	4"	0		0	0		0	265.87	0		880.29	0
23												
24	<i>Gallorage</i>	-		0	0		0	2.95	0	0	8.55	0
25	Total Commerical	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.63	0		35.21	0
29	3/4"	0		0	0		0	16.14	0		52.82	0
30	1"	0		0	0		0	26.60	0		88.03	0
31	1-1/2"	0		0	0		0	53.17	0		176.06	0
32	2"	0		0	0		0	85.08	0		281.69	0
33	3"	0		0	0		0	170.15	0		563.39	0
34	4"	0		0	0		0	265.87	0		880.29	0
35												
36	<i>Gallorage</i>	-		0	0		0	2.95	0	0	8.55	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		70.42	0
41	3"	0		0				-	0		140.85	0
42	4"	0		0				-	0		220.07	0
43	6"	0		0				-	0		440.15	0
44	8"	0		0				-	0		704.24	0
45	10"	0		0				-	0		1,012.34	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	2,462		2,474	9,280		9,325		53,999	9,325		171,666
50	Misc. Service Charge								875			1,389
51	Total Revenue								<u>54,874</u>			<u>173,055</u>

Note A: Reflects projected customer growth for 2006
 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13w
 Page: 2 of 2
 Preparer: Jack Schreyer

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.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	2,462	Note A	2,462	9,265	Note B	9,265	10.63	26,171		35.21	86,687
3	3/4"	0		0	0		0	16.14	0		52.82	0
4	1"	12		12	60		60	26.60	319		88.03	1,056
5	1-1/2"	0		0	0		0	53.17	0		176.06	0
6	2"	0		0	0		0	85.08	0		281.69	0
7	3"	0		0	0		0	170.15	0		563.39	0
8	4"	0		0	0		0	265.87	0		880.29	0
9	Gallonge											
10	Block 1	0		0	9,325		9,325	2.95	27,509	7,366	8.55	62,979
11	Block 2	0		0	0		0	-	0	1,959	10.69	20,943
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	2,474		2,474	9,325		9,325		53,999	9,325		171,666
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	10.63	0		35.21	0
17	3/4"	0		0	0		0	16.14	0		52.82	0
18	1"	0		0	0		0	26.60	0		88.03	0
19	1-1/2"	0		0	0		0	53.17	0		176.06	0
20	2"	0		0	0		0	85.08	0		281.69	0
21	3"	0		0	0		0	170.15	0		563.39	0
22	4"	0		0	0		0	265.87	0		880.29	0
23									0			
24	Gallonge	0		0	0		0	2.95	0	0	8.55	0
25	Total Commerical	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.63	0		35.21	0
29	3/4"	0		0	0		0	16.14	0		52.82	0
30	1"	0		0	0		0	26.60	0		88.03	0
31	1-1/2"	0		0	0		0	53.17	0		176.06	0
32	2"	0		0	0		0	85.08	0		281.69	0
33	3"	0		0	0		0	170.15	0		563.39	0
34	4"	0		0	0		0	265.87	0		880.29	0
35									0			
36	Gallonge	0		0	0		0	2.95	0	0	8.55	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		70.42	0
41	3"	0		0				-	0		140.85	0
42	4"	0		0				-	0		220.07	0
43	6"	0		0				-	0		440.15	0
44	8"	0		0				-	0		704.24	0
45	10"	0		0				-	0		1,012.34	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	2,474		2,474	9,325		9,325		53,999	9,325		171,666
50	Misc. Service Charge								875			1,389
51	Total Revenue								<u>54,874</u>			<u>173,055</u>

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [] or Sewer [X]

Schedule: E-13s
 Page: 1 of 2
 Preparer: Jack Schreyer

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.

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential										
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA	NA	NA	NA
3	3/4"	NA		NA	NA		NA	NA	NA	NA	NA
4	1"	NA		NA	NA		NA	NA	NA	NA	NA
5	1-1/2"	NA		NA	NA		NA	NA	NA	NA	NA
6	2"	NA		NA	NA		NA	NA	NA	NA	NA
7	3"	NA		NA	NA		NA	NA	NA	NA	NA
8	4"	NA		NA	NA		NA	NA	NA	NA	NA
9	Gallage cap (gallons)									NA	NA
10	Capped Usage	-			NA	NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-			NA	NA			NA		NA
12											
13	Total Residential	NA		NA	NA	NA		NA	NA		NA
14											
15	Commerical										
16	5/8" X 3/4"	NA		NA	NA	NA	NA	NA	NA	NA	NA
17	3/4"	NA		NA	NA	NA	NA	NA	NA	NA	NA
18	1"	NA		NA	NA	NA	NA	NA	NA	NA	NA
19	1-1/2"	NA		NA	NA	NA	NA	NA	NA	NA	NA
20	2"	NA		NA	NA	NA	NA	NA	NA	NA	NA
21	3"	NA		NA	NA	NA	NA	NA	NA	NA	NA
22	4"	NA		NA	NA	NA	NA	NA	NA	NA	NA
23											
24	Gallage	-			NA	NA	NA	NA	NA	NA	NA
25	Total Commercial	NA		NA	0	NA		NA	NA		NA
26											
27	Multi-Family										
28	5/8" X 3/4"	NA		NA	0	NA	NA	NA	NA	NA	NA
29	3/4"	NA		NA	0	NA	NA	NA	NA	NA	NA
30	1"	NA		NA	NA	NA	NA	NA	NA	NA	NA
31	1-1/2"	NA		NA	NA	NA	NA	NA	NA	NA	NA
32	2"	NA		NA	NA	NA	NA	NA	NA	NA	NA
33	3"	NA		NA	NA	NA	NA	NA	NA	NA	NA
34	4"	NA		NA	NA	NA	NA	NA	NA	NA	NA
35											
36	Gallage	-		NA	NA	NA	NA	NA	NA	NA	NA
37	Total Multi-Family	NA		NA	0	NA		NA	NA		NA
38											
39	Flat Rate										
40	Res. Wastewater Only	NA		NA			NA	NA		NA	NA
41	Sprinkler Heads	NA		NA			NA	NA		NA	NA
42	Reuse	NA		NA			NA	NA		NA	NA
43	Total Flat Rate - Other	NA		NA				NA			NA
44	Subtotals	0		0	0	0		0	0		0
45	Misc. Service Charge							NA			NA
46	Total Revenue							NA			NA

Note A: Reflects projected customer growth for 2006
 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13s
 Page: 2 of 2
 Preparer: Jack Schreyer

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.
 (usage is in 1,000 gallons)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential										
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA		NA	NA
3	3/4"	NA		NA	NA		NA	NA		NA	NA
4	1"	NA		NA	NA		NA	NA		NA	NA
5	1-1/2"	NA		NA	NA		NA	NA		NA	NA
6	2"	NA		NA	NA		NA	NA		NA	NA
7	3"	NA		NA	NA		NA	NA		NA	NA
8	4"	NA		NA	NA		NA	NA		NA	NA
9	Gallonge cap (gallons)									NA	
10	Capped Usage				0	NA	NA	NA	NA	NA	NA
11	Usage Above Cap				0	NA			NA		
1	Total Residential	NA		NA	0	NA		NA	NA		NA
2											
3	Commerical										
4	5/8" X 3/4"	NA		NA	NA	NA	NA	NA		NA	NA
5	3/4"	NA		NA	NA	NA	NA	NA		NA	NA
6	1"	NA		NA	NA	NA	NA	NA		NA	NA
7	1-1/2"	NA		NA	NA	NA	NA	NA		NA	NA
8	2"	NA		NA	NA	NA	NA	NA		NA	NA
9	3"	NA		NA	NA	NA	NA	NA		NA	NA
10	4"	NA		NA	NA	NA	NA	NA		NA	NA
11								NA			
12	Gallonge				0	NA	NA	NA	NA	NA	NA
13	Total Commercial	NA		NA	0	NA		NA	NA		NA
14											
15	Multi-Family										
16	5/8" X 3/4"	NA		NA	NA	NA	NA	NA		NA	NA
17	3/4"	NA		NA	NA	NA	NA	NA		NA	NA
18	1"	NA		NA	NA	NA	NA	NA		NA	NA
19	1-1/2"	NA		NA	NA	NA	NA	NA		NA	NA
20	2"	NA		NA	NA	NA	NA	NA		NA	NA
21	3"	NA		NA	NA	NA	NA	NA		NA	NA
22	4"	NA		NA	NA	NA	NA	NA		NA	NA
23											
24	Gallonge			NA	0	NA	NA	NA	NA	NA	NA
25	Total Multi-Family	NA		NA	0	NA		NA	NA		NA
26											
27	Flat Rate										
28	Res. Wastewater Only	NA		NA			NA	NA		NA	NA
29	Sprinkler Heads	NA		NA			NA	NA		#VALUE!	NA
30	Reuse	NA		NA			NA	NA		#VALUE!	NA
31	Total Flat Rate - Other	NA		NA			NA	NA			NA
32											
33	Subtotals	0		0	0	0		0	0		0
34	Misc. Service Charge							NA			NA
35	Total Revenue							NA			NA
36											

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Billing Analysis Schedules

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

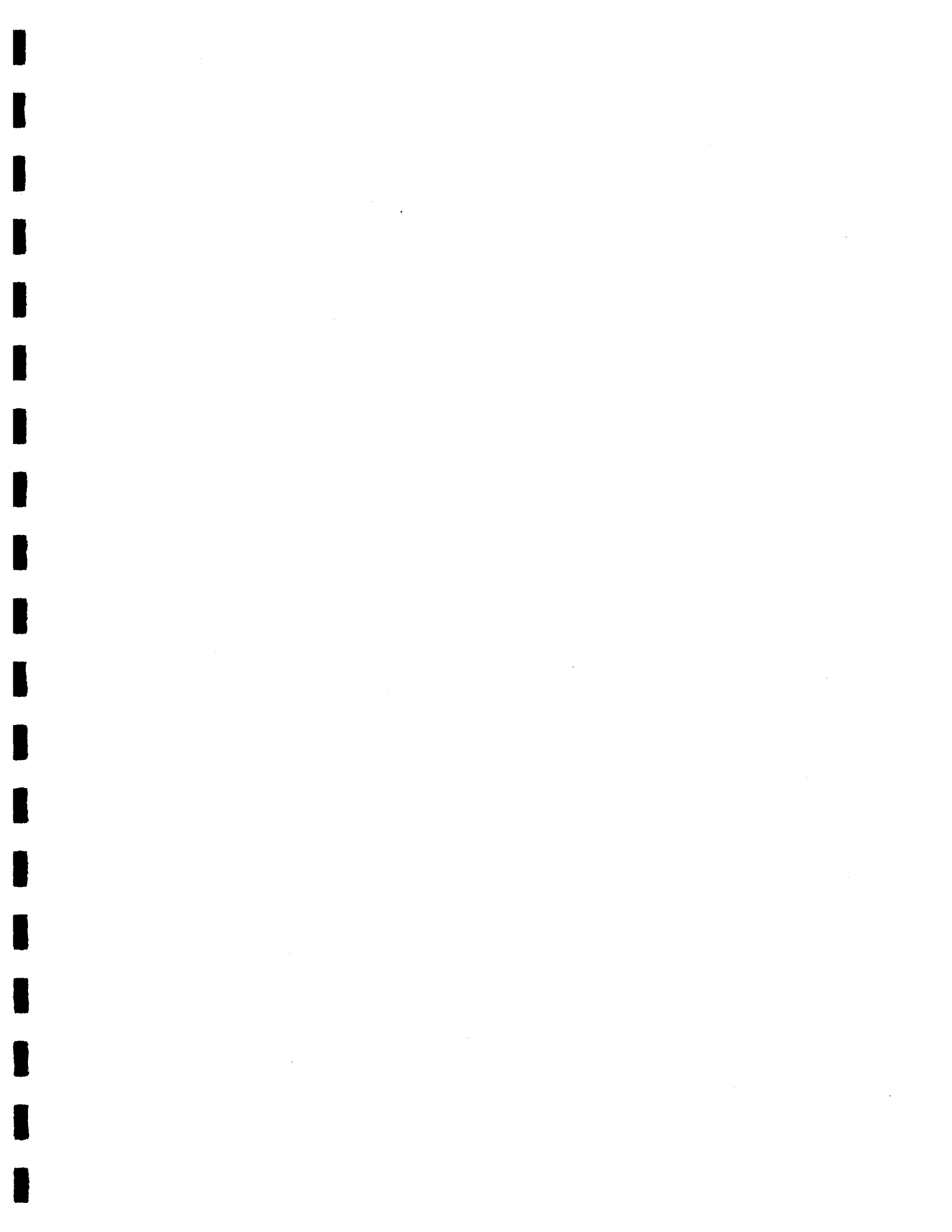
Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

See attached Bill Analyses







**Oakwood
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



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

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-1
Page: 1 of 1
Preparer: John F. Guastella

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

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	0	1,287	1,267	64	(44)	
2	Feb	0	1,008	953	50	5	
3	Mar	0	3,824	715	1,191	1,918	
4	Apr	0	806	901	40	(135)	
5	May	0	824	715	41	68	
6	Jun	0	728	727	36	(35)	
7	Jul	0	868	624	43	201	
8	Aug	0	888	765	44	79	
9	Sep	0	880	794	44	42	
10	Oct	0	987	653	49	285	
11	Nov	0	938	812	67	59	
12	Dec	0	659	618	33	8	
13	TOTAL	0	13,697	9,544	1,702	2,451	17.9%

**Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-2
 Page: 1 of 1
 Preparer: John F. Guastella

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

#REF!							
Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	Total	0	0	0	0	0	0

Water Treatment Plant Data

Oakwood
Docket No. 060368-WS
 Test Year End: 12/31/2005

Florida Public Service Commission

Schedule: F-3
 Page: 1 of 1
 Preparer: John F. Guastella

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.

Line No.	Description	Date	GPD
Inter-Connected			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		0
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		0
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	0
		2	0
		3	0
		4	0
		5	0
		Average	0
4	Average Daily Flow		0
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		No

Sewer Treatment Plant Data

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-4
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information for each sewer treatment plant. If the system has sewer 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.

Line No.	Description	Month	GPD
1	<p>Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</p>	NA	NA
2	<p>Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.</p>	NA	NA

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: F-5
Page: 1 of 1
Preparer: John F. Guastella

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.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Inter-Connected

This system is fully developed and does not have it's own source of supply. Therefore, assets are considered 100% Used and Useful.

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: F-6

Page: 1 of 1

Preparer: John F. Guastella

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

Line
No.

**Used and Useful Calculations
Water Distribution and Sewer Collection Systems**

Florida Public Service Commission

**Oakwood
Docket No. 060368-WS**

Schedule: F-7
Page: 1 of 1
Preparer: John F. Guastella

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

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 test year 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.

Line No.	Base ERCs 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	
Water							
1					100%	100% Built- Out	

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Sewer
2

NA

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Oakwood

Schedule: F-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2007

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

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates):
Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	206.0	207.5	206.0	
2	2002	203.5	205.0	205.3	
3	2003	200.0	201.5	204.5	
4	2004	203.0	204.5	203.8	
5	2005	202.5	204.0	203.0	
6	2006			202.3	-0.37%
7	2007			201.5	-0.37%
8	2008			200.8	-0.37%
9	2009			200.0	-0.37%
10	2010			199.3	-0.38% 5 yrs beyond 2005
11	2011			198.5	-0.38%
12	2012			197.8	-0.38% 5yrs beyond 2007

X Coefficient(s) (0.750)

SEWER

13	2001	NA	NA	NA	
14	2002	NA	NA	NA	
15	2003	NA	NA	NA	
16	2004	NA	NA	NA	
17	2005	NA	NA	NA	
18	2006			NA	NA
19	2007			NA	NA
20	2008			NA	NA
21	2009			NA	NA
22	2010			NA	NA 5 yrs beyond 2005
23	2011			NA	NA
24	2012			NA	NA 5yrs beyond 2007

X Coefficient(s) NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	205	207	206.0	9,585	46.529	9,585	206.0	
2	2002	207	200	203.5	9,984	49.061	10,055	204.9	-0.51%
3	2003	200	200	200.0	11,005	55.025	11,005	200.0	-2.41%
4	2004	200	206	203.0	11,335	55.837	11,380	203.8	1.90%
5	2005	206	199	202.5	9,544	47.131	9,544	202.5	-0.64%
Average Growth Through 5-Year Period (Col. 8)									-0.43%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Oakwood

Schedule: F-10

Docket No. 060368-WS

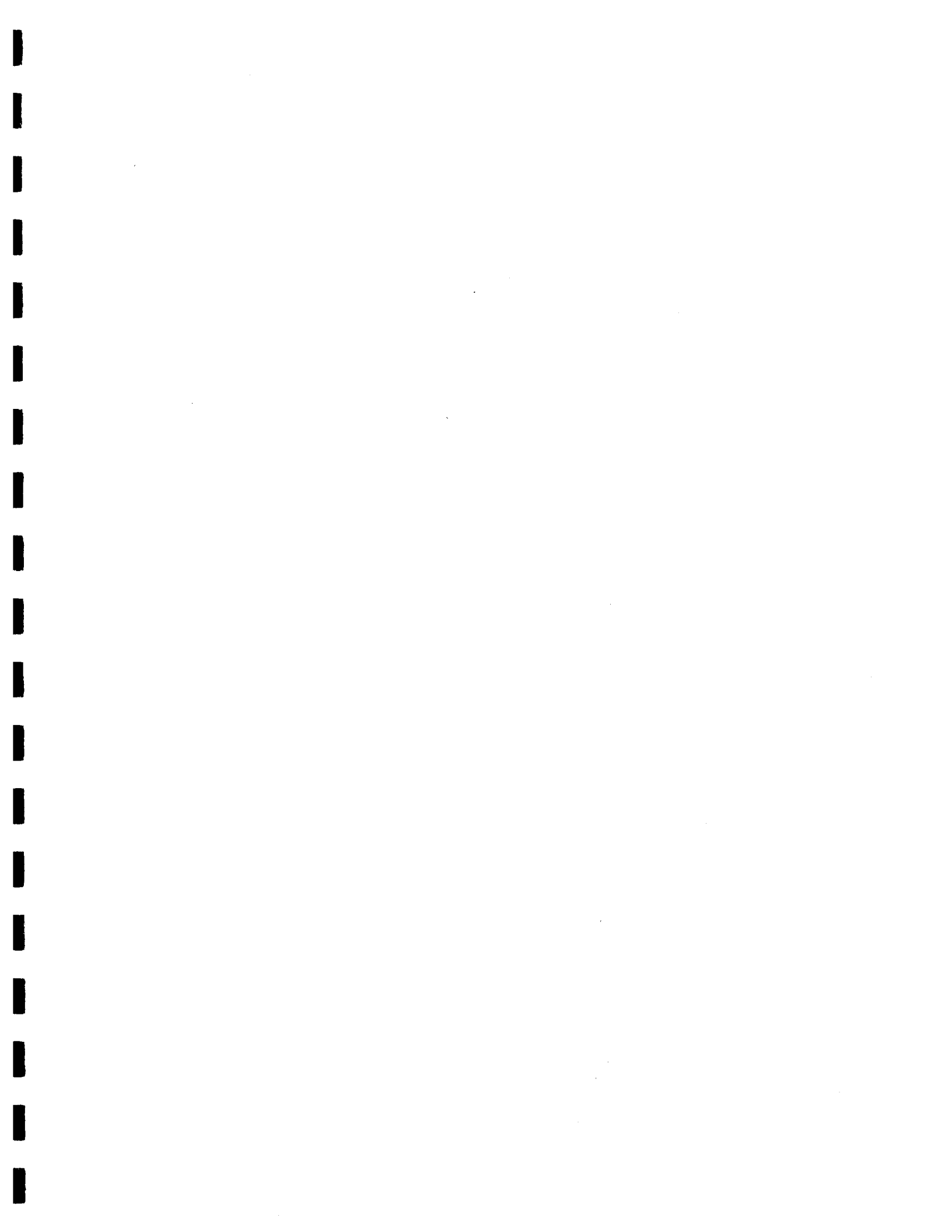
Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	NA	NA	NA	NA	NA	NA	NA	
2	2002	NA	NA	NA	NA	NA	NA	NA	NA
3	2003	NA	NA	NA	NA	NA	NA	NA	NA
4	2004	NA	NA	NA	NA	NA	NA	NA	NA
5	2005	NA	NA	NA	NA	NA	NA	NA	NA
Average Growth Through 5-Year Period (Col. 8)									NA





Oakwood
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167



Rate Schedule - Interim Rates

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

Schedule: G-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates
WATER			162.46%
Residential			
1	5/8" X 3/4"		27.90
2	3/4"	10.63	42.36
3	1"	16.14	69.81
4	1-1/2"	26.60	139.55
5	2"	53.17	223.30
6	3"	85.08	446.57
7	4"	170.15	697.80
8	6"	265.87	1,395.62
9	8"	531.75	2,232.97
10	10"	850.79	3,209.91
11		1,223.02	
12	Gallonage, Block 1	2.95	7.74
13	Block 2	-	-
14	Block 3	-	-
General Service			
15	5/8" X 3/4"		27.90
16	3/4"	10.63	42.36
17	1"	16.14	69.81
18	1-1/2"	26.60	139.55
19	2"	53.17	223.30
20	3"	85.08	446.57
21	4"	170.15	697.80
22	6"	265.87	1,395.62
23	8"	531.75	2,232.97
24	10"	850.79	3,209.91
25		1,223.02	
26	Gallonage charge	2.95	7.74
Fire Protection			
27	2"	7.09	18.61
28	3"	14.18	37.22
29	4"	22.16	58.16
30	6"	44.30	116.27
31	8"	70.90	186.08
32	10"	101.92	267.50

(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
SEWER		
0.00%		
Residential		
5/8" X 3/4"	NA	NA
3/4"	NA	NA
1"	NA	NA
1-1/2"	NA	NA
2"	NA	NA
3"	NA	NA
4"	NA	NA
6"	NA	NA
8"	NA	NA
10"	NA	NA
Gallonage cap (gallons)	NA	NA
Gallonage charge	NA	NA
General Service		
5/8" X 3/4"	NA	NA
3/4"	NA	NA
1"	NA	NA
1-1/2"	NA	NA
2"	NA	NA
3"	NA	NA
4"	NA	NA
6"	NA	NA
8"	NA	NA
10"	NA	NA
Gallonage charge	NA	NA
Flat Rate		
Res. Wastewater Only	NA	NA
Sprinkler Heads	NA	NA
Reuse	NA	NA

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of the rate base used for Interim Rates

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	30,108	0	30,108	A-1
2	Utility Land & Land Rights	1,708	0	1,708	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(25,416)	0	(25,416)	A-1
6	Less: CIAC	(2,705)	0	(2,705)	A-1
7	Accumulated Amortization of CIAC	(665)	0	(665)	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	22,953	0	22,953	A-1
12	Total Rate Base	25,984	0	25,984	
SEWER					
13	Utility Plant in Service	NA	0	0	A-2
14	Utility Land & Land Rights	NA	0	0	A-2
15	Less: Non-Used & Useful Plant	NA	0	0	A-2
16	Construction Work in Progress	NA	0	0	A-2
17	Less: Accumulated Depreciation	NA	0	0	A-2
18	Less: CIAC	NA	0	0	A-2
19	Accumulated Amortization of CIAC	NA	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-2
21	Less: Advances For Construction	NA	0	0	A-2
22	Working Capital Allowance	NA	0	0	A-2
23	Total Rate Base	NA	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []
 Water [X] Sewer [X]

Schedule: G-4
 Page: 1 of 1
 Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Test Year	Adjusted Interim	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
Water							
1 Water Sales Revenues	52,524		0	52,524	85,330	137,854	B-4
2 Other Revenues	875		0	875	0	875	B-4
3 OPERATING REVENUES	<u>53,399</u>		<u>0</u>	<u>53,399</u>	<u>85,330</u>	<u>138,729</u>	
4 Operation & Maintenance	127,486		0	127,486	1,260	128,746	B-5
5 Depreciation, net of CIAC Amort.	763		0	763		763	B-13
6 Amortization	0		0	0		0	
7 Taxes Other Than Income	3,537		0	3,537	3,837	7,375	B-15
8 Provision for Income Taxes	(30,354)		0	(30,354)	30,891	537	C-1
9 OPERATING EXPENSES	<u>101,433</u>		<u>0</u>	<u>101,433</u>	<u>35,988</u>	<u>137,421</u>	
10 NET OPERATING INCOME	<u>(48,034)</u>		<u>0</u>	<u>(48,034)</u>	<u>49,342</u>	<u>1,308</u>	
11 RATE BASE	<u>25,984</u>		<u>0</u>	<u>25,984</u>		<u>25,984</u>	A-1
12 RATE OF RETURN	<u>-184.86%</u>					<u>5.03%</u>	
Sewer							
13 Sewer Sales Revenues	NA		0	0	0	0	B-4
14 Other Revenues	NA		0	0	0	0	B-4
15 OPERATING REVENUES	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
16 Operation & Maintenance	NA		0	0	0	0	B-6
17 Depreciation, net of CIAC Amort.	NA		0	0		0	B-14
18 Amortization	NA		0	0		0	
19 Taxes Other Than Income	NA		0	0	0	0	B-15
20 Provision for Income Taxes	NA		0	0	0	0	C-1
21 OPERATING EXPENSES	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
22 NET OPERATING INCOME	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
23 RATE BASE	<u>NA</u>		<u>0</u>	<u>0</u>		<u>0</u>	A-2
24 RATE OF RETURN	<u>NA</u>					<u>NA</u>	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Oakwood
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical Projected []
Water [X] Sewer [X]

Schedule: G-5
Page: 1 of 1
Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	85,330	0
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% 3,840	0
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	53,399	0
9	Plus Required Revenue Adjustment	85,330	0
10	Rate Year Revenue at Proposed Rates	138,729	0
11			
12	Less Operating Expenses Before Income Taxes	(136,884)	0
13	Less Interest Expense	(453)	0
14	Taxable Income	1,392	0
15	Income Tax at Composite Rate of	38.58% 537	0
16	Less Income Tax at Present Rates	30,354	0
17			
18	Income Tax Adjustment	30,891	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1	Long-Term Debt	6,251	24.06%	6.00%	1.44%	375 D-2
2	Short-Term Debt	0	0.00%		0.00%	0 D-2
3	Preferred Stock	0	0.00%		0.00%	0 D-2
4	Common Stock	9,377	36.09%	9.12%	3.29%	855 D-2
5	Customer Deposits	1,296	4.99%	6.00%	0.30%	78 D-2
6	Accumulated Deferred Income Taxes	9,060	34.87%	0.00%	0.00%	0 D-2
7	Total	<u>25,984</u>	<u>100.00%</u>		<u>5.03%</u>	<u>1,308</u>
SEWER						
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0 D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0 D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0 D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0 D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

Note: Common stock cost rate established at low limit of equity return range