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COMMISSION  
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**Hobby Hills  
Water**

Docket No. 060368-WS

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

Lake 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	<u>5</u>
CTR	_____
ECR	_____
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
OTH	_____

Aqua Utilities Florida, Inc.

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**Hobby Hills  
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Hobby Hills

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)	(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9)
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1 Utility Plant in Service	0	42,650	42,650	18,405	61,055	16,623	77,679	A-5
2 Utility Land & Land Rights	0	570	570	0	570	0	570	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	(13,538)	(13,538)	(1,264)	(14,802)	(782)	(15,583)	A-9
6 Less: CIAC	0	(7,063)	(7,063)	0	(7,063)	0	(7,063)	A-12
7 Accumulated Amortization of CIAC	0	1,932	1,932	219	2,151	230	2,381	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	10,441	10,441	(370)	10,071	3,934	14,005	A-17
12 Total Rate Base	0	34,992	34,992	16,991	51,983	20,006	71,989	

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**

**Hobby Hills**

**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.

(1) Line No. Description	(2) Historical Base Year 2005		(3)	(5) Intermediate Year 2006		(7) Projected Test Year 2007		(8)	(9)
	Average Balance Per Books	Adjustments	(4) Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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 Adjustments to Rate Base

## Florida Public Service Commission

## Hobby Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim  Final Historical  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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	404	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	42,246	NA	
4	Total Adjustments	42,650	0	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	570	NA	
9	Total Adjustments	570	0	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
12		0	0	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	0	0	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	(1,356)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(12,182)	NA	
20	Total Adjustments	(13,538)	0	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	(0)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(7,063)	NA	
25	Total Adjustments	(7,063)	0	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	219	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	1,713	NA	
30		1,932	0	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	0	0	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	0	0	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	0	0	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	10,441	0	
43				
44	<b>OTHER</b>			
45	Not Applicable	0	0	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	34,992	0	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

## Hobby Hills

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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	18,405	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(1,264)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	219	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(370)	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	16,991	0	

UPIS Water Note:

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



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Hobby Hills

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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	16,623	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(782)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	230	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	3,934	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	20,006	0	

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

**Hobby Hills**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-4  
Page: 1 of 2  
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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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

Hobby Hills  
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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	42,816	NA
2004			
46	Additions	344	NA
47	Retirements	(177)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	42,983	NA
2005			
50	Additions	138	NA
51	Retirements	0	NA
52	Adjustments	1,184	NA
53	12/31/05 Balance	44,305	NA
2006			
54	Additions	29,853	NA
55	Retirements	(2,178)	NA
56	Adjustments	2,985	NA
57	12/31/06 Balance	74,965	NA
2007			
58	Additions	7,252	NA
59	Retirements	(1,312)	NA
60	Adjustments	1,464	NA
61	12/31/07 Balance	82,369	NA

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

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 Hobby Hills  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

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		
			(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	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	582	0.00%	0	582	0.00%	0	582	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	3,855	0.00%	0	3,855	0.00%	0	3,855	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	4,703	0.00%	0	4,703	0.00%	0	4,703	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	856	0.00%	0	856	0.00%	0	856	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	10,330	0.00%	0	10,330	0.00%	0	10,330	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	570	0.00%	0	570	0.00%	0	570	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	11,986	0.00%	0	13,313	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	555	0.00%	0	555	0.00%	0	555	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	8,011	0.00%	0	8,011	0.00%	0	8,011	0.00%	0
27	331.4	Transm. & Distribution Mains	6,487	0.00%	0	10,600	0.00%	0	21,740	0.00%	0
28	333.4	Services	1,521	0.00%	0	1,521	0.00%	0	1,521	0.00%	0
29	334.4	Meters & Meter Installations	5,524	0.00%	0	5,856	0.00%	0	6,617	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	226	0.00%	0	1,746	0.00%	0	4,940	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	454	0.00%	0	656	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL		43,220		0	61,625		0	78,249		0
	Total Land and Land Rights		570		0	570		0	570		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Hobby Hills

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

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 3 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 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	582	582	582	582	582	582	582	582	582	582	582	582	582	582
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	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855
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	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703
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	856	856	856	856	856	856	856	856	856	856	856	856	856	856
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	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330
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	570	570	570	570	570	570	570	570	570	570	570	570	570	570
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	555	555	555	555	555	555	555	555	555	555	555	555	555	555
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	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011
27	331.4	Transm. & Distribution Mains	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487
28	333.4	Services	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521
29	334.4	Meters & Meter Installations	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,524
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	111	729	921	1,184	226
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	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	42,983	43,094	43,712	43,904	44,305	43,220
47		Subtotal Land & Land Rights	570	570	570	570	570	570	570	570	570	570	570	570	570	570

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Hobby Hills

Schedule: A-5

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer: Robert M. Griffin

Historical [ ] Projected [ X ]

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	582	582	582	582	582	582	582	582	582	582	582	582	582	582
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	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855
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	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703
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	856	856	856	856	856	856	856	856	856	856	856	856	856	856
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	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330
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	570	570	570	570	570	570	570	570	570	570	570	570	570	570
18	304.3	Structures & Improvements	0	12,985	12,985	12,985	12,985	12,985	12,985	12,985	12,985	12,985	12,985	12,985	12,985	11,986
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	555	555	555	555	555	555	555	555	555	555	555	555	555	555
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	Dist. Reservoirs & Standpipes	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011
27	331.4	Transm. & Distribution Mains	6,487	6,487	6,487	6,487	6,487	6,487	10,943	10,943	10,943	15,399	15,399	15,399	19,855	10,600
28	333.4	Services	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521
29	334.4	Meters & Meter Installations	5,651	5,651	5,651	5,651	5,651	5,651	5,873	5,873	5,873	6,095	6,095	6,095	6,317	5,856
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	1,184	1,184	1,184	1,287	1,287	1,707	1,783	1,783	1,783	1,783	1,783	1,783	4,170	1,746
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	656	656	656	656	656	656	656	656	656	454
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	44,305	57,290	57,290	57,393	58,049	58,469	63,222	63,222	63,222	67,900	67,900	67,900	74,965	61,625
47		Subtotal Land & Land Rights	570	570	570	570	570	570	570	570	570	570	570	570	570	570

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Hobby Hills

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	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	582	582	582	582	582	582	582	582	582	582	582	582	582	582
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	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855	3,855
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	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703	4,703
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	856	856	856	856	856	856	856	856	856	856	856	856	856	856
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	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330
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	570	570	570	570	570	570	570	570	570	570	570	570	570	570
18	304.3	Structures & Improvements	12,985	12,985	12,985	13,179	13,179	13,179	13,373	13,373	13,373	13,567	13,567	13,567	13,761	13,313
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	555	555	555	555	555	555	555	555	555	555	555	555	555	555
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	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011
27	331.4	Transm. & Distribution Mains	19,855	19,855	19,855	20,969	20,969	20,969	22,083	22,083	22,083	23,197	23,197	23,197	24,311	21,740
28	333.4	Services	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521
29	334.4	Meters & Meter Installations	6,317	6,317	6,317	6,494	6,494	6,494	6,671	6,671	6,671	6,848	6,848	6,848	7,025	6,617
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	4,170	4,253	4,362	4,570	4,737	4,870	5,001	5,103	5,194	5,357	5,444	5,527	5,633	4,940
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	656	656	656	656	656	656	656	656	656	656	656	656	656	656
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	74,965	75,048	75,157	76,851	77,018	77,150	78,767	78,869	78,959	80,607	80,694	80,778	82,369	78,249
47		Subtotal Land & Land Rights	570	570	570	570	570	570	570	570	570	570	570	570	570	570



Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Hobby Hills

Schedule: A-6

Docket No. 060368-WS

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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.	Account Name	(1) 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) Adjusted		(6) %	(7) Amount		(9) %	(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 Plant in Service By Primary Account

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

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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	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 Plant in Service By Primary Account  
 Test Year Average balance  
 Hobby Hills  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission  
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 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  
 Hobby Hills  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

Florida Public Service Commission  
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 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
64		Subtotal Land & Land Rights		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  
 Hobby Hills  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6  
 Page: 5 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 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														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	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Non-Used and Useful Plant - Summary**

Florida Public Service Commission

**Hobby Hills**

**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.

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

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

Schedule: A-8  
Page: 1 of 2  
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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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

Hobby Hills

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	12,182	NA
2004			
46	Additions	762	NA
47	Retirements	(177)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	12,767	NA
2005			
50	Additions	1,529	NA
51	Retirements	0	NA
52	Adjustments	41	NA
53	12/31/05 Balance	14,337	NA
2006			
54	Additions	2,088	NA
55	Retirements	(2,178)	NA
56	Adjustments	299	NA
57	12/31/06 Balance	14,546	NA
2007			
58	Additions	2,414	NA
59	Retirements	(1,312)	NA
60	Adjustments	834	NA
61	12/31/07 Balance	16,483	NA

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



Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Hobby Hills  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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	(6) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(9) 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	259	0.00%	0	273	0.00%	0	288	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	(329)	0.00%	0	(212)	0.00%	0	(91)	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	2,783	0.00%	0	2,940	0.00%	0	3,096	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	250	0.00%	0	275	0.00%	0	299	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	208	0.00%	0	724	0.00%	0	1,241	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	0	0.00%	0	200	0.00%	0	513	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	(367)	0.00%	0	(342)	0.00%	0	(316)	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	1,997	0.00%	0	2,213	0.00%	0	2,430	0.00%	0
27	331.4	Transm. & Distribution Mains	4,062	0.00%	0	3,732	0.00%	0	2,771	0.00%	0
28	333.4	Services	945	0.00%	0	983	0.00%	0	1,021	0.00%	0
29	334.4	Meters & Meter Installations	3,725	0.00%	0	3,839	0.00%	0	3,544	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	6	0.00%	0	167	0.00%	0	738	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	10	0.00%	0	51	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>13,538</u>		<u>0</u>	<u>14,802</u>		<u>0</u>	<u>15,583</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

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

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

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 3 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 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	251	252	254	255	256	257	259	260	261	262	263	265	266	259
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	(388)	(378)	(368)	(358)	(349)	(339)	(329)	(319)	(310)	(300)	(290)	(281)	(271)	(329)
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	2,704	2,717	2,731	2,744	2,757	2,770	2,783	2,796	2,809	2,822	2,835	2,848	2,861	2,783
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	238	240	242	244	246	248	250	252	255	257	259	261	263	250
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	(51)	(8)	35	78	121	164	208	251	294	337	380	423	466	208
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	(379)	(377)	(375)	(373)	(371)	(369)	(367)	(365)	(363)	(361)	(358)	(356)	(354)	(367)
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	1,888	1,906	1,924	1,942	1,960	1,978	1,997	2,015	2,033	2,051	2,069	2,087	2,105	1,997
27	331.4	Transm. & Distribution Mains	3,990	4,002	4,014	4,026	4,038	4,050	4,062	4,074	4,086	4,098	4,110	4,122	4,134	4,062
28	333.4	Services	926	929	932	936	939	942	945	948	951	955	958	961	964	945
29	334.4	Meters & Meter Installations	3,587	3,610	3,633	3,656	3,679	3,702	3,725	3,748	3,771	3,794	3,817	3,840	3,863	3,725
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	2	12	24	41	6
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	12,767	12,895	13,022	13,150	13,277	13,404	13,532	13,659	13,786	13,915	14,053	14,193	14,337	13,538
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

Hobby Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	266	267	268	269	271	272	273	274	276	277	278	279	280	273
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	(271)	(261)	(251)	(242)	(232)	(222)	(212)	(202)	(192)	(182)	(172)	(162)	(152)	(212)
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	2,861	2,874	2,887	2,900	2,913	2,926	2,940	2,953	2,966	2,979	2,992	3,005	3,018	2,940
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	263	265	267	269	271	273	275	277	279	281	283	285	287	275
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	466	509	552	595	638	681	724	767	810	853	896	939	982	724
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	33	66	98	131	165	199	233	266	300	334	368	402	200
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	(354)	(352)	(350)	(348)	(346)	(344)	(342)	(340)	(337)	(335)	(333)	(331)	(329)	(342)
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	2,105	2,123	2,141	2,159	2,177	2,195	2,213	2,231	2,249	2,267	2,285	2,303	2,321	2,213
27	331.4	Transm. & Distribution Mains	4,134	4,146	4,158	4,170	4,182	4,195	4,207	4,219	4,231	4,243	4,255	4,267	4,279	4,291
28	333.4	Services	964	967	970	974	977	980	983	986	989	993	996	999	1,002	983
29	334.4	Meters & Meter Installations	3,863	3,887	3,910	3,934	3,957	3,981	3,823	3,848	3,872	3,716	3,741	3,766	3,611	3,839
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	41	57	74	92	110	133	158	183	208	232	257	282	340	167
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	4	7	11	15	18	22	25	29	10
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	14,337	14,515	14,692	14,871	15,049	15,239	14,714	14,914	15,115	14,599	14,809	15,019	14,546	14,802
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  
**Hobby Hills**  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	280	282	283	284	285	286	288	289	290	291	293	294	295	288
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	(152)	(141)	(131)	(121)	(111)	(101)	(91)	(81)	(71)	(61)	(51)	(41)	(31)	(91)
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	3,018	3,031	3,044	3,057	3,070	3,083	3,096	3,109	3,122	3,135	3,149	3,162	3,175	3,096
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	287	289	291	293	295	297	299	301	303	305	308	310	312	299
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	982	1,025	1,068	1,111	1,154	1,197	1,241	1,284	1,327	1,370	1,413	1,456	1,499	1,241
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	402	435	469	448	482	516	495	530	565	544	579	615	595	513
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	(329)	(327)	(325)	(323)	(321)	(319)	(316)	(314)	(312)	(310)	(308)	(306)	(304)	(316)
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	2,321	2,339	2,357	2,375	2,393	2,411	2,430	2,448	2,466	2,484	2,502	2,520	2,538	2,430
27	331.4	Transm. & Distribution Mains	2,755	2,793	2,832	2,736	2,777	2,817	2,724	2,767	2,810	2,719	2,764	2,809	2,720	2,771
28	333.4	Services	1,002	1,005	1,008	1,012	1,015	1,018	1,021	1,024	1,027	1,031	1,034	1,037	1,040	1,021
29	334.4	Meters & Meter Installations	3,611	3,637	3,663	3,554	3,581	3,609	3,500	3,528	3,556	3,448	3,477	3,506	3,399	3,544
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	340	399	459	523	589	656	726	797	869	943	1,019	1,096	1,174	738
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	29	33	36	40	44	47	51	55	58	62	66	69	73	51
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	14,546	14,800	15,056	14,990	15,254	15,520	15,463	15,736	16,010	15,961	16,242	16,524	16,483	15,583
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  
 Hobby Hills  
 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		
			(4) Adjusted Balance	(3) 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	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

Florida Public Service Commission

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-10

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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

Florida Public Service Commission

Test Year Average balance  
 Hobby Hills  
 Docket No. 060368-W5  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Schedule: A-10  
 Page: 3 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 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 Accumulated Depreciation By Primary Account

Test Year Average balance

Hobby Hills

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 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 - Gravly	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 Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 Hobby Hills  
 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

**Hobby Hills**

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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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

Hobby Hills

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	7,063	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	7,063	NA
2005			
38	Additions	0	NA
39	Adjustments	0	NA
40	12/31/05 Balance	7,063	NA
2006			
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	7,063	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	7,063	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

Hobby Hills

Schedule: A-12

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 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.	Description	(1) (2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	1,674	0.00%	0	1,674	0.00%	0	1,674	0.00%	0
2	Meter Fees	1,387	0.00%	0	1,387	0.00%	0	1,387	0.00%	0
3	Main Extension Charge	4,002	0.00%	0	4,002	0.00%	0	4,002	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	7,063		0	7,063		0	7,063		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	7,063		0	7,063		0	7,063		0
<b>SEWER</b>										
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  
**Hobby Hills**  
 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
<b>WATER</b>															
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
<b>SEWER</b>															
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  
 Hobby Hills  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674
2	Meter Fees	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387
3	Main Extension Charge	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063
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	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063
<b>SEWER</b>															
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

Hobby Hills

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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674
2	Meter Fees	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387
3	Main Extension Charge	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063
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	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063
<b>SEWER</b>															
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  
 Hobby Hills  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674
2	Meter Fees	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387
3	Main Extension Charge	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063
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	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063	7,063
<b>SEWER</b>															
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

**Hobby Hills**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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

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

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	1,713	NA
2004			
35	Additions	109	NA
36	Adjustments	0	NA
37	12/31/04 Balance	1,822	NA
2005			
38	Additions	219	NA
39	Adjustments	0	NA
40	12/31/05 Balance	2,041	NA
2006			
41	Additions	221	NA
42	Adjustments	0	NA
43	12/31/06 Balance	2,262	NA
2007			
44	Additions	239	NA
45	Adjustments	0	NA
46	12/31/07 Balance	2,501	NA

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
**Hobby Hills**  
**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		
		Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	962	0.00%	0	1,022	0.00%	0	1,079	0.00%	0
2	Meter Fees	412	0.00%	0	482	0.00%	0	551	0.00%	0
3	Main Extension Charge	91	0.00%	0	181	0.00%	0	284	0.00%	0
4	Service Installation Fees	467	0.00%	0	467	0.00%	0	467	0.00%	0
5	Total Cash	1,932		0	2,151		0	2,381		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	1,932		0	2,151		0	2,381		0
<b>SEWER</b>										
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  
 Hobby Hills  
 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
<b>WATER</b>															
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
<b>SEWER</b>															
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

Hobby Hills

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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	931	936	941	946	951	957	962	967	972	977	982	987	992	962
2	Meter Fees	378	383	389	395	401	407	412	418	424	430	435	441	447	412
3	Main Extension Charge	46	54	61	69	76	84	91	98	106	113	121	128	135	91
4	Service Installation Fees	467	467	467	467	467	467	467	467	467	467	467	467	467	467
5	Total Cash	1,822	1,841	1,859	1,877	1,895	1,914	1,932	1,950	1,968	1,987	2,005	2,023	2,041	1,932
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	1,822	1,841	1,859	1,877	1,895	1,914	1,932	1,950	1,968	1,987	2,005	2,023	2,041	1,932
<b>SEWER</b>															
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  
 Hobby Hills  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	992	997	1,002	1,007	1,012	1,017	1,022	1,027	1,032	1,037	1,042	1,047	1,051	1,022
2	Meter Fees	447	453	459	464	470	476	482	487	493	499	505	511	516	482
3	Main Extension Charge	135	143	150	158	165	173	181	188	196	204	212	219	227	181
4	Service Installation Fees	467	467	467	467	467	467	467	467	467	467	467	467	467	467
5	Total Cash	2,041	2,060	2,078	2,096	2,114	2,133	2,151	2,170	2,188	2,207	2,225	2,243	2,262	2,151
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	2,041	2,060	2,078	2,096	2,114	2,133	2,151	2,170	2,188	2,207	2,225	2,243	2,262	2,151
<b>SEWER</b>															
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  
 Hobby Hills  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	1,051	1,056	1,061	1,065	1,070	1,074	1,079	1,084	1,088	1,093	1,098	1,102	1,107	1,079
2	Meter Fees	516	522	528	534	540	545	551	557	563	568	574	580	586	551
3	Main Extension Charge	227	237	246	256	265	275	284	294	303	313	322	332	341	284
4	Service Installation Fees	467	467	467	467	467	467	467	467	467	467	467	467	467	467
5	Total Cash	2,262	2,282	2,302	2,322	2,342	2,362	2,381	2,401	2,421	2,441	2,461	2,481	2,501	2,381
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	2,262	2,282	2,302	2,322	2,342	2,362	2,381	2,401	2,421	2,441	2,461	2,481	2,501	2,381
<b>SEWER</b>															
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

Hobby Hills  
 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

**Hobby Hills**  
**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

## Hobby Hills

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 &amp; 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			
	<b>For All Systems:</b>			
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	<b>TOTAL CURRENT ASSETS</b>	<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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<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>
	<b>Allocation for this System:</b>			
	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..			
14	Allocation Percentage - Water	0.281%	0.281%	0.281%
15	Assets Allocated - Water (line 7 x line 14)	6,079	6,055	7,653
16	Liabilities Allocated - Water (line 12 x line 14)	1,816	3,800	4,286
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
	<b>Direct Assignment of CWC Accounts:</b>			
	Deferred Rate Case Expense			
20	Water	847	2,751	6,106
21	Sewer	0	0	0
	Other Regulatory Assets			
22	Water	5,331	5,064	4,531
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	<b>Water</b> (Lines 15-16+20+22+24)	<u>10,441</u>	<u>10,071</u>	<u>14,005</u>
27	<b>Sewer</b> (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

Hobby Hills  
 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

Hobby Hills  
 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

Hobby Hills  
 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

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Hobby Hills  
 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
2	Preferred Stock Issued														0
3	Additional Paid in Capital														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)	(14,596,051)
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	39,184,104
7	TOTAL LONG TERM DEBT		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	3,002,582	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	336,237	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

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Hobby Hills  
 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

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Hobby Hills  
 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







**Hobby Hills**  
**NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Hobby Hills

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	26,823	166	26,988	853	27,841	0	27,841	28,241	56,082	B-4
2	Operation & Maintenance	24,721	844	25,565	10,091	35,657	4,466	40,123	417	40,540	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	1,351	1,351	815	2,166	843	3,009	0	3,009	B-13
4	Amortization	0	0	0	533	533	0	533	0	533	B-3
5	Taxes Other Than Income	2,217	0	2,217	312	2,529	234	2,763	1,271	4,034	B-15
6	Provision for Income Taxes	(45)	(792)	(837)	(4,516)	(5,353)	(2,268)	(7,621)	10,072	2,451	C-1
7	OPERATING EXPENSES	26,894	1,403	28,297	7,235	35,532	3,275	38,807	11,760	50,567	
8	NET OPERATING INCOME	(71)	(1,238)	(1,308)	(6,383)	(7,691)	(3,275)	(10,966)	16,481	5,515	
9	RATE BASE	0	34,992	34,992	16,991	51,983	20,006	71,989		71,989	A-1
10	RATE OF RETURN	-		-3.74%						7.66%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Hobby Hills

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.

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	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	NA	A-2
10	RATE OF RETURN	NA		NA						NA	



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Hobby Hills  
 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	166	NA	
3	TOTAL	166	NA	
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	125	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.	86	NA
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	454	NA
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	178	NA
12	TOTAL	844	NA	
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	1,570	NA	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(219)	NA	
17	TOTAL	1,351	NA	
18				
19	D. AMORTIZATION			
20	-	0	NA	
21	-	0	NA	
22	TOTAL	0	NA	
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	0	NA	
27	TOTAL	0	NA	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(792)	NA	C-1
31	TOTAL	(792)	NA	
32				
33	TOTAL INCOME ADJUSTMENTS	1,569	NA	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Hobby Hills  
 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	853	NA	
3	TOTAL	853	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	2,379	NA	
7	Salaries & Wages - Officers, Exec.	59	NA	
8	Employee Pensions & Benefits	545	NA	
9	Purchased Water / Sewer Treatment	1,105	NA	
10	Sludge Removal Expense	0	NA	
11	Purchased Power	211	NA	
12	Fuel for Purchased Power	7	NA	
13	Chemicals	65	NA	
14	Materials & Supplies	207	NA	
15	Contractual Services - Engineering	33	NA	
16	Contractual Services - Accounting	(298)	NA	
17	Contractual Services - Legal	1,350	NA	
18	Contractual Services - Mgmt. Fees	(1,049)	NA	
19	Contractual Services - Testing	(356)	NA	
20	Contractual Services - Other	422	NA	
21	Rental of Building/Real Prop.	72	NA	
22	Rental of Equipment	5	NA	
23	Transportation Expenses	(649)	NA	
24	Insurance - Vehicle	(38)	NA	
25	Insurance - General Liability	119	NA	
26	Insurance - Workman's Comp.	(64)	NA	
27	Insurance - Other	(11)	NA	
28	Advertising Expense	4	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	0	NA	
30	Reg. Comm. Exp. - Rate Case Other	0	NA	
31	Bad Debt Expense	3,323	NA	
32	Miscellaneous Expense	2,368	NA	
33	Non-recurring 2005 Bonus True-up	32	NA	
34	Purchased Power Rate Increase Pass Through	248	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	3	NA	
36	TOTAL	10,091	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	817	NA	
40	CIAC amortization adjusted for additional contributions	(2)	NA	
41	TOTAL	815	NA	
42				

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

## Hobby Hills

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 Amendatory Order	533	NA	
45	-	0	NA	
46	TOTAL	533	NA	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	38	NA	
50	2. Payroll tax adjustment	205	NA	
51	3. Property taxes associated with plant additions	69	NA	
52	4. Property Tax adjustment for Future Use plant	0	NA	
53	TOTAL	312	NA	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(4,516)	NA	
57	TOTAL	(4,516)	NA	
58				
59	TOTAL INCOME ADJUSTMENTS	8,088	NA	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

## Hobby Hills

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 779	NA	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (44)	NA	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 578	NA	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 536	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% 63	NA	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 3	NA	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 48	NA	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 82	NA	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 8	NA	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 60	NA	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 11	NA	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 376	NA	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 68	NA	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 189	NA	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 35	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% 205	NA	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 9	NA	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 36	NA	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 7	NA	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 18	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. (2,141)	NA	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 705	NA	
33	Non-recurring 2005 Bonus True-up	33	NA	
34	Purchased Power Rate Increase Pass Through	256	NA	
35	Contractual Services - Other	Customer Call Center conversion 792	NA	
36	Reg. Comm. Exp. - Rate Case Amort.	1,821	NA	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(71)	NA	
38	TOTAL	4,466	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	862	NA	
42	CIAC amortization adjusted for additional contributions	(18)	NA	
43	TOTAL	843	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	64	NA	
53	3. Property taxes associated with plant additions	170	NA	
54	4. Property Tax adjustment for Future Use plant	0	NA	
55	TOTAL	234	NA	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(2,268)	NA	C-1
59	TOTAL	(2,268)	NA	
60				
61	TOTAL INCOME ADJUSTMENTS	3,275	NA	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Hobby Hills  
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	<u>28,241</u>	<u>NA</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>417</u>	<u>NA</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>1,271</u>	<u>NA</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	27,841	NA	
12	Plus Required Revenue Adjustment	<u>28,241</u>	<u>NA</u>	
13	Rate Year Revenue at Proposed Rates	56,082	NA	
14				
15	Less Operating Expenses Before Income Taxes	(48,116)	NA	
16	Less Interest Expense	(1,614)	NA	
17	Taxable Income	<u>6,352</u>	<u>NA</u>	
18	Income Tax at Composite Rate of	38.58% 2,450	NA	
19	Less Income Tax at Present Rates	7,621	NA	
20				
21	Income Tax Adjustment	<u>10,072</u>	<u>NA</u>	

Test Year Operating Revenues

Florida Public Service Commission

Hobby Hills  
 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		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential NA
3	461.1	Metered - Residential 25,383	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 1,196	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 26,578		TOTAL SEWER SALES 0	
19				
20	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 410	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 410		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 26,988		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

Hobby Hills

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	(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	601 Salaries & Wages - Employees	6,529	0	6,529	8,909	2,379	32	8,941	9,720	779	33	9,753
2	603 Salaries & Wages - Officers, Exec.	182	0	182	242	59	0	242	198	(44)	0	198
3	604 Employee Pensions & Benefits	1,629	0	1,629	2,174	545	0	2,174	2,752	578	0	2,752
4	610 Purchased Water	1,472	0	1,472	2,578	1,105	0	2,578	3,113	536	0	3,113
5	615 Purchased Power	1,772	0	1,772	1,983	211	248	2,231	2,295	63	256	2,551
6	616 Fuel for Purchased Power	9	0	9	15	7	0	15	18	3	0	18
7	618 Chemicals	279	0	279	344	65	0	344	392	48	0	392
8	620 Materials & Supplies	243	0	243	450	207	0	450	531	82	0	531
9	631 Contractual Services - Engineering	14	0	14	47	33	0	47	55	8	0	55
10	632 Contractual Services - Accounting	976	0	976	678	(298)	0	678	737	60	0	737
11	633 Contractual Services - Legal	1	125	126	1,476	1,350	0	1,476	1,487	11	0	1,487
12	634 Contractual Services - Mgmt. Fees	3,330	0	3,330	2,281	(1,049)	0	2,281	2,658	376	0	2,658
13	635 Contractual Services - Testing	2,437	0	2,437	2,081	(356)	0	2,081	2,149	68	0	2,149
14	636 Contractual Services - Other	983	0	983	1,405	422	0	1,405	1,594	189	792	2,386
15	641 Rental of Building/Real Prop.	96	0	96	167	72	0	167	202	35	0	202
16	642 Rental of Equipment	7	0	7	12	5	0	12	15	3	0	15
17	650 Transportation Expenses	1,401	86	1,487	838	(649)	0	838	1,042	205	0	1,042
18	656 Insurance - Vehicle	100	0	100	62	(38)	0	62	71	9	0	71
19	657 Insurance - General Liability	176	0	176	296	119	0	296	332	36	0	332
20	658 Insurance - Workman's Comp.	99	0	99	35	(64)	0	35	42	7	0	42
21	659 Insurance - Other	131	0	131	121	(11)	0	121	139	18	0	139
22	660 Advertising Expense	5	0	5	9	4	0	9	10	2	0	10
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,821	1,821
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	2,015	454	2,469	5,792	3,323	0	5,792	3,651	(2,141)	0	3,651
26	675 Miscellaneous Expense	833	178	1,011	3,380	2,368	3	3,382	4,087	705	(71)	4,016
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>24,721</b>	<b>844</b>	<b>25,565</b>	<b>35,374</b>	<b>9,808</b>	<b>283</b>	<b>35,657</b>	<b>37,292</b>	<b>1,635</b>	<b>2,831</b>	<b>40,123</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Hobby Hills  
 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.	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 Per Books Annual	
1	601 Salaries & Wages - Employees	433	452	641	620	342	571	463	358	714	439	597	900	6,529	
2	603 Salaries & Wages - Officers, Exec.	0	16	37	23	21	27	23	16	29	22	26	(57)	182	
3	604 Employee Pensions & Benefits	109	121	169	141	147	135	123	168	198	103	184	31	1,629	
4	610 Purchased Water	0	0	324	115	84	168	105	0	210	98	153	214	1,472	
5	615 Purchased Power	122	118	175	168	166	135	143	148	131	142	148	175	1,772	
6	616 Fuel for Purchased Power	0	0	2	1	1	1	1	0	1	1	1	1	9	
7	618 Chemicals	0	10	20	34	5	47	29	0	46	32	9	46	279	
8	620 Materials & Supplies	0	0	15	6	4	8	178	0	10	5	7	10	243	
9	631 Contractual Services - Engineering	0	0	3	1	1	2	1	0	2	1	1	2	14	
10	632 Contractual Services - Accounting	0	17	52	30	26	265	188	56	127	56	73	86	976	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	1	
12	634 Contractual Services - Mgmt. Fees	0	162	384	270	294	308	276	280	269	303	398	387	3,330	
13	635 Contractual Services - Testing	0	180	150	552	99	17	443	171	112	181	151	382	2,437	
14	636 Contractual Services - Other	68	68	179	111	98	(93)	87	50	119	47	131	118	983	
15	641 Rental of Building/Real Prop.	0	0	21	7	5	11	7	0	14	6	10	14	96	
16	642 Rental of Equipment	0	0	2	1	0	1	0	0	1	0	1	1	7	
17	650 Transportation Expenses	0	77	158	109	111	124	140	101	170	139	160	111	1,401	
18	656 Insurance - Vehicle	0	7	12	9	8	10	9	7	10	9	9	10	100	
19	657 Insurance - General Liability	0	12	22	15	15	17	15	12	18	15	17	18	176	
20	658 Insurance - Workman's Comp.	0	9	9	9	9	9	9	9	9	9	9	9	99	
21	659 Insurance - Other	0	9	16	12	11	13	11	9	14	11	12	14	131	
22	660 Advertising Expense	0	0	1	0	0	1	0	0	1	0	1	1	5	
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	1,119	386	5	2	434	56	2	0	3	2	2	3	2,015	
26	675 Miscellaneous Expense	51	62	200	54	48	64	54	30	72	52	66	80	833	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,902</b>	<b>1,706</b>	<b>2,599</b>	<b>2,289</b>	<b>1,932</b>	<b>1,896</b>	<b>2,308</b>	<b>1,415</b>	<b>2,281</b>	<b>1,672</b>	<b>2,165</b>	<b>2,556</b>	<b>24,721</b>	



Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Hobby Hills  
 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	503	781	618	1,087	482	622	877	846	773	827	810	681	8,909	
2	603 Salaries & Wages - Officers, Exec.	25	30	(1)	55	20	34	44	8	8	9	8	1	242	
3	604 Employee Pensions & Benefits	147	185	80	264	181	199	243	179	176	181	178	161	2,174	
4	610 Purchased Water	134	224	277	617	70	283	443	126	121	145	125	13	2,578	
5	615 Purchased Power	165	153	217	256	194	172	214	129	132	127	123	102	1,983	
6	616 Fuel for Purchased Power	1	1	2	4	0	2	3	1	1	1	1	0	15	
7	618 Chemicals	8	45	17	77	4	17	79	20	20	22	21	14	344	
8	620 Materials & Supplies	17	51	13	29	3	14	21	62	64	61	60	55	450	
9	631 Contractual Services - Engineering	1	2	3	6	1	3	4	6	6	5	5	4	47	
10	632 Contractual Services - Accounting	33	106	79	116	32	80	97	30	31	30	28	15	678	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,474	1,476	
12	634 Contractual Services - Mgmt. Fees	248	297	301	414	245	326	259	46	44	53	45	5	2,281	
13	635 Contractual Services - Testing	104	23	236	63	298	290	91	202	205	195	193	181	2,081	
14	636 Contractual Services - Other	89	137	141	260	71	142	202	80	80	85	78	40	1,405	
15	641 Rental of Building/Real Prop.	9	15	18	40	5	18	29	8	8	9	8	1	167	
16	642 Rental of Equipment	1	1	1	3	0	1	2	1	1	1	1	0	12	
17	650 Transportation Expenses	135	143	150	162	13	58	81	23	22	27	23	2	838	
18	656 Insurance - Vehicle	5	7	7	13	4	8	10	2	2	2	2	0	62	
19	657 Insurance - General Liability	36	38	39	50	33	40	44	4	4	4	4	0	296	
20	658 Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35	
21	659 Insurance - Other	13	14	15	23	11	15	19	3	3	3	3	0	121	
22	660 Advertising Expense	0	1	1	2	0	1	1	0	0	0	0	0	9	
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	2	4	4	10	5,329	147	38	48	53	53	53	51	5,792	
26	675 Miscellaneous Expense	65	78	89	153	69	99	120	556	567	538	534	513	3,380	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,748</b>	<b>2,340</b>	<b>2,311</b>	<b>3,709</b>	<b>7,070</b>	<b>2,574</b>	<b>2,929</b>	<b>2,378</b>	<b>2,321</b>	<b>2,379</b>	<b>2,300</b>	<b>3,315</b>	<b>35,374</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Hobby Hills  
 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Budgeted Annual	
1	601 Salaries & Wages - Employees	726	819	874	1,225	660	881	1,046	718	713	738	717	602	9,720	
2	603 Salaries & Wages - Officers, Exec.	10	17	21	47	5	22	34	10	9	11	10	1	198	
3	604 Employee Pensions & Benefits	191	234	116	329	229	251	303	225	221	226	223	203	2,752	
4	610 Purchased Water	162	270	335	745	84	342	536	152	146	175	151	16	3,113	
5	615 Purchased Power	191	177	251	300	221	200	250	149	152	146	142	117	2,295	
6	616 Fuel for Purchased Power	1	2	2	4	1	2	3	1	1	1	1	0	18	
7	618 Chemicals	10	51	21	88	5	21	89	22	23	25	23	15	392	
8	620 Materials & Supplies	21	60	16	36	4	16	26	73	75	71	70	64	531	
9	631 Contractual Services - Engineering	2	3	3	7	1	3	5	6	6	7	6	5	55	
10	632 Contractual Services - Accounting	36	112	86	130	33	86	108	34	34	33	30	16	737	
11	633 Contractual Services - Legal	0	0	0	1	0	0	0	0	0	0	0	1,485	1,487	
12	634 Contractual Services - Mgmt. Fees	285	343	348	486	281	377	305	55	53	64	55	6	2,658	
13	635 Contractual Services - Testing	108	28	243	77	302	298	100	206	210	199	196	183	2,149	
14	636 Contractual Services - Other	99	153	161	305	76	162	235	89	88	96	88	42	1,594	
15	641 Rental of Building/Real Prop.	10	18	22	48	5	22	35	10	9	11	10	1	202	
16	642 Rental of Equipment	1	1	2	3	0	2	3	1	1	1	1	0	15	
17	650 Transportation Expenses	172	181	190	199	15	70	98	28	27	32	27	3	1,042	
18	656 Insurance - Vehicle	6	7	8	15	4	8	12	2	2	3	2	0	71	
19	657 Insurance - General Liability	39	42	44	56	37	44	50	5	4	5	5	0	332	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	42	
21	659 Insurance - Other	14	16	17	26	12	18	22	3	3	4	3	0	139	
22	660 Advertising Expense	1	1	1	2	0	1	2	1	0	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	
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	4	5	12	3,336	94	29	31	34	35	34	32	3,651	
26	675 Miscellaneous Expense	80	95	107	185	84	120	146	672	686	649	645	619	4,087	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,170</b>	<b>2,640</b>	<b>2,882</b>	<b>4,333</b>	<b>5,403</b>	<b>3,048</b>	<b>3,440</b>	<b>2,492</b>	<b>2,499</b>	<b>2,535</b>	<b>2,440</b>	<b>3,410</b>	<b>37,292</b>	

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

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

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

Historical [ X ] Projected [ X ]

Schedule: B-6

Page: 1 of 4

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2) 2005			(5) 2006	(6) 2005-06	(7) 2006	(8) 2006	(9) 2007	(10) 2006-07	(11) 2007	(12) 2007
		Per Books	Adjustments	Adjusted	Forecast	Forecast Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Forecast Incr (9)-(8)	Adjustments	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	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Hobby Hills  
 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	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
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	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Hobby Hills  
 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).

Line No.	(1) Account No. and Name	(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 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	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Hobby Hills  
 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).

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		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	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

## Hobby Hills

Schedule: B-7

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) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	6,758	6,529	(229)	-3.39%
2	603	Salaries & Wages - Officers, Exec.	0	182	182	-
3	604	Employee Pensions & Benefits	2,213	1,629	(584)	-26.40%
4	610	Purchased Water	0	1,472	1,472	-
5	615	Purchased Power	1,296	1,772	476	36.73%
6	616	Fuel for Power Production	0	9	9	-
7	618	Chemicals	203	279	76	37.62%
8	620	Materials & Supplies	167	243	76	45.63%
9	631	Contractual Services - Engineering	0	14	14	-
10	632	Contractual Services - Accounting	53	976	923	1741.41%
11	633	Contractual Services - Legal	133	126	(7)	-4.90%
12	634	Contractual Services - Mgmt. Fees	0	3,330	3,330	-
13	635	Contractual Services - Testing	3,155	2,437	(718)	-22.74%
14	636	Contractual Services - Other	1,576	983	(593)	-37.62%
15	641	Rental of Building/Real Prop.	90	96	6	6.27%
16	642	Rental of Equipment	6	7	1	14.98%
17	650	Transportation Expenses	1,760	1,487	(273)	-15.52%
18	656	Insurance - Vehicle	48	100	52	109.31%
19	657	Insurance - General Liability	101	176	75	74.61%
20	658	Insurance - Workman's Comp.	86	99	13	15.12%
21	659	Insurance - Other	13	131	118	911.11%
22	660	Advertising Expense	30	5	(25)	-83.77%
23	666	Reg. Comm. Exp. - Rate Case Amort.	349	0	(349)	-100.00%
24	667	Reg. Comm. Exp. - Other	102	0	(102)	-100.00%
25	670	Bad Debt Expense	163	2,469	2,306	1414.75%
26	675	Miscellaneous Expense	1,927	1,011	(916)	-47.51%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>20,229</u>	<u>25,565</u>	<u>5,336</u>	<u>26.38%</u>
28	Total Customers (ERCs)		103.6	102.8	(0.8)	-0.72%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>9.51%</u>

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

## Hobby Hills

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 &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

## Hobby Hills

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) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % 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	-
<b>28 TOTAL SEWER O &amp; M EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
29	Total Customers (ERCs)		NA	NA	NA	NA
30	Consumer Price Index - U					10.31%
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

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**Contractual Services**

**Florida Public Service Commission**

**Hobby Hills**  
**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
<b>Water</b>				
1	Aqua Services, Inc.	Management	2,795	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,836	Testing-Treat-Ops
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Hobby Hills  
 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) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.395%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.395%	7,283	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		7,283		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>1,821</u>		<u>0</u>

m 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

Hobby Hills  
 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) Maintenance Projects greater than 2% of test year revenues per : Date	(2) 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**

**Hobby Hills**

**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) - (11) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.28%	0.00%		0.28%	Customers *	182	0		182
2	604 / 704	Pensions & Benefits	0.28%	0.00%		0.28%	Customers *	1,629	0		1,629
3	632 / 732	Contractual Services - Acctg	0.28%	0.00%		0.28%	Customers *	976	0		976
4	633 / 733	Contractual Services - Legal	0.28%	0.00%		0.28%	Customers *	126	0		126
5	634 / 734	Contractual Services - Mgmt.	0.28%	0.00%		0.28%	Customers *	3,330	0		3,330
6	641 / 741	Rental of Building/Real Prop.	0.28%	0.00%		0.28%	Customers *	96	0		96
7	656 / 756	Insurance - Vehicle	0.28%	0.00%		0.28%	Customers *	100	0		100
8	657 / 757	Insurance - General Liability	0.28%	0.00%		0.28%	Customers *	176	0		176
9	658 / 758	Insurance - Work. Comp.	0.28%	0.00%		0.28%	Customers *	99	0		99
10	659 / 759	Insurance - Other	0.28%	0.00%		0.28%	Customers *	131	0		131
11	675 / 775	Miscellaneous Expense	0.28%	0.00%		0.28%	Customers *	1,011	0		1,011

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

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [ X ] Projected [ X ]

Florida Public Service Commission

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	0.28%	0.00%		0.28%	Customers *	242	0		242
2	604 / 704	Pensions & Benefits	0.28%	0.00%		0.28%	Customers *	2,174	0		2,174
3	632 / 732	Contractual Services - Acctg	0.28%	0.00%		0.28%	Customers *	678	0		678
4	633 / 733	Contractual Services - Legal	0.28%	0.00%		0.28%	Customers *	1,476	0		1,476
5	634 / 734	Contractual Services - Mgmt.	0.28%	0.00%		0.28%	Customers *	2,281	0		2,281
6	641 / 741	Rental of Building/Real Prop.	0.28%	0.00%		0.28%	Customers *	167	0		167
7	656 / 756	Insurance - Vehicle	0.28%	0.00%		0.28%	Customers *	62	0		62
8	657 / 757	Insurance - General Liability	0.28%	0.00%		0.28%	Customers *	296	0		296
9	658 / 758	Insurance - Work. Comp.	0.28%	0.00%		0.28%	Customers *	35	0		35
10	659 / 759	Insurance - Other	0.28%	0.00%		0.28%	Customers *	121	0		121
11	675 / 775	Miscellaneous Expense	0.28%	0.00%		0.28%	Customers *	3,382	0		3,382

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

Hobby Hills

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	(5) Allocation Percentages (Note A)				(8) Allocation Method	(10) Amounts Allocated			
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.25%	0.00%		0.25%	ERCs *	198	0		198
2	604 / 704	Pensions & Benefits	0.25%	0.00%		0.25%	ERCs *	2,752	0		2,752
3	632 / 732	Contractual Services - Acctg	0.25%	0.00%		0.25%	ERCs *	737	0		737
4	633 / 733	Contractual Services - Legal	0.25%	0.00%		0.25%	ERCs *	1,487	0		1,487
5	634 / 734	Contractual Services - Mgmt.	0.25%	0.00%		0.25%	ERCs *	2,658	0		2,658
6	641 / 741	Rental of Building/Real Prop.	0.25%	0.00%		0.25%	ERCs *	202	0		202
7	656 / 756	Insurance - Vehicle	0.25%	0.00%		0.25%	ERCs *	71	0		71
8	657 / 757	Insurance - General Liability	0.25%	0.00%		0.25%	ERCs *	332	0		332
9	658 / 758	Insurance - Work. Comp.	0.25%	0.00%		0.25%	ERCs *	42	0		42
10	659 / 759	Insurance - Other	0.25%	0.00%		0.25%	ERCs *	139	0		139
11	666 / 766	Rate Case Amort	0.39%	0.00%		0.39%	ERCs	1,821	0		1,821
12	675 / 775	Miscellaneous Expense	0.25%	0.00%		0.25%	ERCs *	4,016	0		4,016

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

## Hobby Hills

Schedule: B-13

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [ X ] Projected [ ]

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	15	15	100.00%	15
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	117	117	100.00%	117
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	157	157	100.00%	157
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	24	24	100.00%	24
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	517	517	100.00%	517
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	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	25	25	100.00%	25
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	217	217	100.00%	217
27	331.4 Transm. & Distribution Mains	0	144	144	100.00%	144
28	333.4 Services	0	38	38	100.00%	38
29	334.4 Meters & Meter Installations	0	276	276	100.00%	276
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	41	41	100.00%	41
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	1,570	1,570		1,570
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(219)	(219)		(219)
48	NET DEPRECIATION EXPENSE - WATER	0	1,351	1,351		1,351
49	Net Depr Expense Used & Useful	0				

## Net Depreciation Expense - Water

## Florida Public Service Commission

## Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [ ] Projected [ X ]

Schedule: B-13

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) (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	15	0	15	100.00%	15	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	119	0	119	100.00%	119	2
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	157	0	157	100.00%	157	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	24	0	24	100.00%	24	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	517	0	517	100.00%	517	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	402	0	402	100.00%	402	402
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	25	0	25	100.00%	25	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	217	0	217	100.00%	217	0
27	331.4 Transm. & Distribution Mains	252	0	252	100.00%	252	108
28	333.4 Services	38	0	38	100.00%	38	0
29	334.4 Meters & Meter Installations	294	0	294	100.00%	294	17
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	299	0	299	100.00%	299	258
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	29	0	29	100.00%	29	29
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	2,387	0	2,387		2,387	817
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(221)	0	(221)		(221)	(2)
44	NET DEPRECIATION EXPENSE - WATER	2,166	0	2,166		2,166	815

## Net Depreciation Expense - Water

## Florida Public Service Commission

## Hobby Hills

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	15	0	15	100.00%	15	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	120	0	120	100.00%	120	1
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	157	0	157	100.00%	157	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	24	0	24	100.00%	24	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	517	0	517	100.00%	517	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	417	0	417	100.00%	417	15
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	25	0	25	100.00%	25	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	217	0	217	100.00%	217	0
27	331.4 Transm. & Distribution Mains	509	0	509	100.00%	509	257
28	333.4 Services	38	0	38	100.00%	38	0
29	334.4 Meters & Meter Installations	332	0	332	100.00%	332	38
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	834	0	834	100.00%	834	535
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	44	0	44	100.00%	44	15
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	3,248	0	3,248		3,248	862
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(239)	0	(239)		(239)	(18)
44	NET DEPRECIATION EXPENSE - WATER	3,009	0	3,009		3,009	843

Net Depreciation Expense - Sewer

Florida Public Service Commission

Hobby Hills

Schedule: B-14

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [ X ] Projected [ ]

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)	(5)	(6)		
		2005 Per Books	Utility Adjustments	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

Hobby Hills

Schedule: B-14

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

Hobby Hills

Schedule: B-14

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended: 12/31/2007

Preparer: Jack Schreyer

Historical [ ] Projected [ X ]

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
2007 Year	Expense	Utility Adjustments	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	381.2 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

Hobby Hills

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
<b>Water</b>							
1	Test Year (2005) Per Books	1,214	556	447		2,217	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)	1,214	556	447	0	2,217	
7	Adjustments to intermed. Year (Explain)						
8	RAF Adjustment	38				38	E-13
9	Payroll Tax Adjustment		205			205	B-5
10	Plant in Service Adjustment			69		69	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	38	205	69	0	312	
13	Adjusted Intermed. Year (2006)	1,253	760	516	0	2,529	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		64			64	B-5
17	Plant in Service Adjustment			170		170	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	64	170	0	234	
20	Adjusted Projected Rate Year (2007)	1,253	824	686	0	2,763	
21	RAFTs Assoc. with Revenue Increase	1,271				1,271	B-3
22	Total Projected Rate Year (2007)	2,524	824	686	0	4,034	
<b>Sewer</b>							
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
44	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%









**Hobby Hills  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Hobby Hills  
 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
<b>Water</b>									
1	Current Tax Expense	(45)	(1,116)	(1,160)	(4,320)	(5,480)	(2,268)	(7,748)	C-2
2	Deferred Income Tax Expense	0	323	323	(197)	127	0	127	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>(45)</u>	<u>(792)</u>	<u>(837)</u>	<u>(4,516)</u>	<u>(5,353)</u>	<u>(2,268)</u>	<u>(7,621)</u>	
<b>Sewer</b>									
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 Scheds: B-1, B-2

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Hobby Hills  
 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	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(115)	(2,030)	(2,145)	NA	NA	NA	NA	NA	NA	NA		B-1, B-2
2	Less: Interest Charges	0	(785)	(785)	NA	NA	NA	NA	NA	NA	NA		C-3
3	Taxable Income	(115)	(2,815)	(2,930)	0	0	0	0	0	0	0		
4	Schedule M Adjustments												
5	Permanent Differences	-	0	0	-	NA	NA	NA	NA	NA	NA		C-4
6	Timing Differences	0	839	839	NA	NA	NA	NA	NA	NA	NA		C-5
7	Total Schedule M Adjustments	0	839	839	0	0	0	0	0	0	0		
8	Taxable Income Before State Taxes	(115)	(3,653)	(3,769)	0	NA	0	NA	0	NA	0		
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10													
11													
12	State Income Taxes	(6)	(201)	(207)	0	NA	0	NA	0	NA	0		
13	Federal Taxable Income	(109)	(2,614)	(2,723)	0	NA	0	NA	0	NA	0		
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes	(38)	(915)	(953)	0	NA	0	NA	0	NA	0		
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	NA	0	NA	0		C-7
17	Current Federal Income Taxes	(38)	(915)	(953)	0	NA	0	NA	0	NA	0		
18	Summary:												
19	Current State Income Tax	(6)	(201)	(207)	0	NA	0	NA	0	NA	0		
20	Current Federal Income Tax	(38)	(915)	(953)	0	NA	0	NA	0	NA	0		
21	Total Current Income Tax Expense (To C-1)	(45)	(1,116)	(1,160)	0	NA	0	NA	0	NA	0		

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Hobby Hills  
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	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(7) 12/31/06 Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		
1	Taxable Operating Income before Interest	(2,145)	(10,899)	(13,044)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(785)	(347)	(1,132)	NA	NA	NA	C-3
3	Taxable Income	(2,930)	(11,246)	(14,176)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	839	(510)	329	NA	NA	NA	C-5
7	Total Schedule M Adjustments	839	(510)	329	0	0	0	
8	Taxable Income Before State Taxes	(3,769)	(10,736)	(14,505)	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	(207)	(590)	(798)	0	NA	0	
13	Federal Taxable Income	(2,723)	(10,655)	(13,378)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(953)	(3,729)	(4,682)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(953)	(3,729)	(4,682)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(207)	(590)	(798)	0	NA	0	
20	Current Federal Income Tax	(953)	(3,729)	(4,682)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(1,160)	(4,320)	(5,480)	0	NA	0	

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Hobby Hills  
 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) 12/31/07 Adjusted	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments				
1	Taxable Operating Income before Interest	(13,044)	(5,543)	(18,587)	NA	NA	NA	NA	NA	NA	NA	B-1, B-2	
2	Less: Interest Charges	(1,132)	(337)	(1,469)	NA	NA	NA	NA	NA	NA	NA	C-3	
3	Taxable Income	(14,176)	(5,880)	(20,056)	0	0	0	0	0	0	0		
4	Schedule M Adjustments				NA	NA	NA	NA	NA	NA	NA		
5	Permanent Differences	0	0	0	NA	NA	NA	NA	NA	NA	NA	C-4	
6	Timing Differences	329	0	329	NA	NA	NA	NA	NA	NA	NA	C-5	
7	Total Schedule M Adjustments	329	0	329	0	0	0	0	0	0	0		
8	Taxable Income Before State Taxes	(14,505)	(5,880)	(20,385)	0	NA	0	0	NA	0	0		
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10													
11													
12	State Income Taxes	(798)	(323)	(1,121)	0	NA	0	0	NA	0	0		
13	Federal Taxable Income	(13,378)	(5,556)	(18,935)	0	NA	0	0	NA	0	0		
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes	(4,682)	(1,945)	(6,627)	0	NA	0	0	NA	0	0		
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	NA	0	0	C-7	
17	Current Federal Income Taxes	(4,682)	(1,945)	(6,627)	0	NA	0	0	NA	0	0		
18	Summary:												
19	Current State Income Tax	(798)	(323)	(1,121)	0	NA	0	0	NA	0	0		
20	Current Federal Income Tax	(4,682)	(1,945)	(6,627)	0	NA	0	0	NA	0	0		
21	Total Current Income Tax Expense (To C-1)	(5,480)	(2,268)	(7,748)	0	NA	0	0	NA	0	0		



Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Hobby Hills  
 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	(3) Water		(4) 2005 Adjusted	Note*	(6) Sewer		(7) 2005 Adjusted	(8) Supporting Schedules
		(2) 2005 Per Books	2005 Adjustments			2005 Per Books	2005 Adjustments		
1	Interest on Long-Term Debt	0	714	714	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	71	71		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	785	785		0	0	0	

Balances From Sch. D-1	Water					Sewer				
	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 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)	34,992		0	
Weighted Cost of Long Term Debt (D-1)	2.04%	714	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		714		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Hobby Hills  
 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	(3) Water		(4) 2006 Adjusted		(6) Sewer		(7) 2006 Adjusted	(8) Supporting Schedules
		(2) 2005 Adjusted	2006 Adjustments			2005 Adjusted	2006 Adjustments		
1	Interest on Long-Term Debt	714	347	1,060	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	71	0	71		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>785</u>	<u>347</u>	<u>1,132</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)	51,983		0	
Weighted Cost of Long Term Debt (D-1)	2.10%	1,060	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,060		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Hobby Hills  
 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	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007	Adjusted	2006 Adjusted	2007 Adjustments	2007 Adjusted		
			<b>Water</b>			<b>Sewer</b>				
1	Interest on Long-Term Debt	1,060	408	1,469	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	71	0	71		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>1,132</u>	<u>408</u>	<u>1,540</u>		<u>0</u>	<u>0</u>	<u>0</u>		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
	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										
9	Short-Term Debt			Not Applicable			Not Applicable				
10	Preferred Stock										
11	Common Equity										
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)	71,989		0	
Weighted Cost of Long Term Debt (D-1)	2.14%	1,469	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,469		0

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

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

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

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
<b>WATER</b>				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
 <b>SEWER</b>				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

## Deferred Income Tax Expense

Florida Public Service Commission

## Hobby Hills

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
			12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting Schedules
			Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization		0	1,524	1,524	0	0	0	
2	Book Depreciation & Amortization		0	1,351	1,351	NA	NA	NA	B-13,14
3	Difference		0	173	173	0	0	0	
4	Other Timing Differences (Itemize):								
5	Bad Debt		0	260	260	0	0	0	
6	Regulatory Assets		0	233	233	0	0	0	
7	All Other		0	0	0	0	0	0	
8	Total Timing Differences (To C-2)		0	839	839	0	0	0	
9	State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes		0	46	46	0	0	0	
11	Timing Differences for Federal Taxes		0	792	792	0	0	0	
12	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes		0	277	277	0	0	0	
14	Total Deferred Taxes (to C-1)		0	323	323	0	0	0	

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

Hobby Hills  
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.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8)
		12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules					
	Timing Differences:												
1	Tax Depreciation & Amortization	1,524	807	2,331		0		0		0			
2	Book Depreciation & Amortization	1,351	815	2,166	NA		NA		NA				B-13,14
3	Difference	173	(8)	164		0		0		0			
4	Other Timing Differences (Itemize):												
5	Bad Debt	260	(260)	0		0		0		0			
6	Regulatory Assets	233	(233)	0		0		0		0			
7	All Other	0	0	0		0		0		0			
8	Total Timing Differences (To C-2)	839	(510)	329		0		0		0			
9	State Tax Rate	5.5%		5.5%		5.5%				5.5%			
10	State Deferred Taxes	46	(28)	18		0		0		0			
11	Timing Differences for Federal Taxes	792	(482)	311		0		0		0			
12	Federal Tax Rate	35.0%		35.0%		35.0%				35.0%			
13	Federal Deferred Taxes	277	(169)	109		0		0		0			
14	Total Deferred Taxes (to C-1)	323	(197)	127		0		0		0			

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

## Hobby Hills

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.	Description	(1)	(3)		(4)	(6)		(7)	(8)
		(2)	Water	2007	12/31/07	Sewer	2006	12/31/07	
		12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting	
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules	
Timing Differences:									
1	Tax Depreciation & Amortization	2,331	843	3,174	0	0	0		
2	Book Depreciation & Amortization	2,166	843	3,009	NA	NA	NA		B-13,14
3	Difference	164	0	164	0	0	0		
4	Other Timing Differences (Itemize):								
5	Bad Debt	0	0	0	0	0	0		
6	Regulatory Assets	0	0	0	0	0	0		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	329	0	329	0	0	0		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	18	0	18	0	0	0		
11	Timing Differences for Federal Taxes	311	0	311	0	0	0		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	109	0	109	0	0	0		
14	Total Deferred Taxes (to C-1)	127	0	127	0	0	0		

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Hobby Hills**

**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		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	163	975	1,138				163	975	1,138
4	2006	202	1,213	1,416				202	1,213	1,416
5	2007	242	1,451	1,694				242	1,451	1,694
<b>SEWER</b>										
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

Hobby Hills

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 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.

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred <b>State</b> Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	163	163	
4	2006	163	40	202	
5	2007	202	40	242	
<b>SEWER</b>					
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**

**Hobby Hills**

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 <b>Federal</b> Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	975	975
4	2006	975	238	1,213
5	2007	1,213	238	1,451
<b>SEWER</b>				
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**

**Hobby Hills**

**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.

(1)	(2)	3% ITC					(7)	4% ITC					(13)
		Amount Realized		Amortization		Ending Balance		Amount Realized		Amortization		Ending Balance	
Line No.	Beginning Year Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.
1	NONE						NONE						

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Hobby Hills**  
**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.

(1)	(2)	8% ITC				(7)	10% ITC				(13)	
		Amount Realized		Amortization			Amount Realized		Amortization			
Line No.	Beginning Year Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	<b>NONE</b>						<b>NONE</b>					

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Hobby Hills**

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**

**Hobby Hills**

Schedule: C-7

**Docket No. 060368-WS**

Page: 4 of 4

Test Year Ending 12/31/05

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

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

Schedule: C-8  
 Page: 1 of 1  
 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
<b>2005</b>						
1	-					
2	-					
<b>2006</b>						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
<b>2007</b>						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

**Income Tax Returns**

**Florida Public Service Commission**

**Hobby Hills**

Schedule: C-9

**Docket No. 060368-WS**

Page: 1 of 1

Test Year Ending 12/31/05

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.

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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

Florida Public Service Commission

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

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         |







**Hobby Hills  
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



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Hobby Hills****Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	11,898	34.00%	6.00%	2.04%	714	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	17,847	51.00%	10.12%	5.16%	1,806	D-2
5	Customer Deposits	1,186	3.39%	6.00%	0.20%	71	D-2
6	Accumulated Deferred Income Taxes	4,061	11.61%	0.00%	0.00%	0	D-2
7	Total	<u>34,992</u>	<u>100.00%</u>		<u>7.40%</u>	<u>2,591</u>	
<b>SEWER</b>							
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%	10.12%	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>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	18,162	34.94%	6.00%	2.10%	1,090	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	27,243	52.41%	10.12%	5.30%	2,757	D-2
5	Customer Deposits	1,186	2.28%	6.00%	0.14%	71	D-2
6	Accumulated Deferred Income Taxes	5,392	10.37%	0.00%	0.00%	0	D-2
7	Total	<u>51,983</u>	<u>100.00%</u>		<u>7.54%</u>	<u>3,918</u>	
<b>SEWER</b>							
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%	10.12%	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>	



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Hobby Hills****Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	25,707	35.71%	6.00%	2.14%	1,542	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	38,560	53.56%	10.12%	5.42%	3,902	D-2
5	Customer Deposits	1,186	1.65%	6.00%	0.10%	71	D-2
6	Accumulated Deferred Income Taxes	6,535	9.08%	0.00%	0.00%	0	D-2
7	Total	<u>71,989</u>	<u>100.00%</u>		<u>7.66%</u>	<u>5,516</u>	
<b>SEWER</b>							
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%	10.12%	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>	

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

**Hobby Hills**

Schedule: D-2

**Docket No. 060368-WS**

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [ X ] Projected [ ]

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
<b>Water</b>							
1	Long-Term Debt	0			11,898	11,898	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	29,744			(11,898)	17,847	
5	Customer Deposits	1,186				1,186	D-7
6	Accumulated Deferred Income Taxes	4,061				4,061	
7	<b>Total</b>	<u>34,992</u>			<u>0</u>	<u>34,992</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0			0	0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0			0	0	
12	Customer Deposits	0				0	
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

**Florida Public Service Commission**

13 Month Average Balance

**Hobby Hills**

Schedule: D-2

**Docket No. 060368-WS**

Page: 2 of 3

Test Year Ending: 12/31/06

Preparer: Jack Schreyer

Historical [ ] Projected [ X ]

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

Line No.	Class of Capital	(1) Average Test Year	(4) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
<b>Water</b>							
1	Long-Term Debt	18,162				18,162	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	27,243				27,243	
5	Customer Deposits	1,186				1,186	D-7
6	Accumulated Deferred Income Taxes	5,392				5,392	
7	<b>Total</b>	<u>51,983</u>			<u>0</u>	<u>51,983</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0				0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0				0	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	Class of Capital	(1)	(2) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(4) (Explain)	(5) Pro rata *	To Requested Rate Base	Supporting Schedules
<b>Water</b>							
1	Long-Term Debt	25,707				25,707	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	38,560				38,560	
5	Customer Deposits	1,186				1,186	D-7
6	Accumulated Deferred Income Taxes	6,535				6,535	
7	<b>Total</b>	<u>71,989</u>			<u>0</u>	<u>71,989</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0				0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0				0	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

**Preferred Stock Outstanding**

**Florida Public Service Commission**

**Hobby Hills**

**Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [ X ] or Parent [ X ]

Schedule: D-3

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1

**There is no Preferred Stock for this subsidiary nor its parent**

**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Hobby Hills**

**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	<b>There is no Short Term Debt for this subsidiary nor its parent</b>					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

Florida Public Service Commission

Hobby Hills  
 Docket No. 060368-WS  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006, 2007  
 Utility  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) 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

Florida Public Service Commission

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

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.

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. (Prem) 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) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/(4)-(6)-(7)
<b>2005</b>												
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
<b>2006</b>												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	-	-	-	-	-	-	-	-	-
				<u>4,731,000</u>								
<b>2007</b>												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	-	-	-	-	-	-	-	-	-
				<u>20,501,000</u>								



Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006, 2007

Utility [ X ] or Parent [ ]

Schedule: D-6

Page: 1 of 2

Preparer: <name>

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Hobby Hills  
 Docket No. 060368-WS  
 Test Year Ending:  
 Historical 2005, Projected 2006 & 2007  
 Utility [ ] or Parent [ X ]

Schedule: D-6  
 Page: 2 of 2  
 Preparer: Jack Schreyer

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

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

1 The parent does not have any Variable Rate Long term debt

## Schedule of Customer Deposits

## Florida Public Service Commission

Hobby Hills  
 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	1,145	25	(50)	1,120
2	Feb-05	1,120	0	(50)	1,070
3	Mar-05	1,070	125	(25)	1,170
4	Apr-05	1,170	0	(25)	1,145
5	May-05	1,145	100	(40)	1,205
6	Jun-05	1,205	50	(25)	1,230
7	Jul-05	1,230	0	0	1,230
8	Aug-05	1,230	25	(25)	1,230
9	Sep-05	1,230	100	(100)	1,230
10	Oct-05	1,230	50	(125)	1,155
11	Nov-05	1,155	50	0	1,205
12	Dec-05	1,205	130	(90)	1,245
13	<b>Average</b>				<u>1,186</u>
14		<b>Water</b> Allocated at		100%	<u>1,186</u>
15		<b>Sewer</b> Allocated at		0%	<u>0</u>







**Hobby Hills  
RATES SCHEDULES**

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## Rate Schedule - Water

## Florida Public Service Commission

## Hobby Hills

## 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	<b>Residential</b>						
2	5/8" X 3/4"	9.61	9.70		9.90	12.11	22.09
3	3/4"	14.43	14.57		14.86	18.18	33.13
4	1"	24.04	24.27		24.76	30.29	55.22
5	1-1/2"	48.05	48.51		49.49	60.54	110.43
6	2"	76.90	77.63		79.20	96.88	176.69
7	3"	153.80	155.26		158.39	193.76	353.39
8	4"	240.30	242.59		247.48	302.74	552.17
9	6"	480.61	485.19		494.98	605.50	1,104.33
10	8"	768.98	776.30		791.96	968.79	1,766.93
11	10"	1,105.39	1,115.92		1,138.43	1,392.63	2,539.97
12	Gallorage charge, Block 1	2.08	2.10		2.14	2.62	3.61
13	Block 2	-	-		-	-	4.51
14	Block 3	-	-		-	-	-
15	<b>Commerical</b>						
16	5/8" X 3/4"	9.61	9.70		9.90	12.11	22.09
17	3/4"	14.43	14.57		14.86	18.18	33.13
18	1"	24.04	24.27		24.76	30.29	55.22
19	1-1/2"	48.05	48.51		49.49	60.54	110.43
20	2"	76.90	77.63		79.20	96.88	176.69
21	3"	153.80	155.26		158.39	193.76	353.39
22	4"	240.30	242.59		247.48	302.74	552.17
23	6"	480.61	485.19		494.98	605.50	1,104.33
24	8"	768.98	776.30		791.96	968.79	1,766.93
25	10"	1,105.39	1,115.92		1,138.43	1,392.63	2,539.97
26	Gallorage charge	2.08	2.10		2.14	2.62	3.61
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	9.61	9.70		9.90	12.11	22.09
29	3/4"	14.43	14.57		14.86	18.18	33.13
30	1"	24.04	24.27		24.76	30.29	55.22
31	1-1/2"	48.05	48.51		49.49	60.54	110.43
32	2"	76.90	77.63		79.20	96.88	176.69
33	3"	153.80	155.26		158.39	193.76	353.39
34	4"	240.30	242.59		247.48	302.74	552.17
35	6"	480.61	485.19		494.98	605.50	1,104.33
36	8"	768.98	776.30		791.96	968.79	1,766.93
37	10"	1,105.39	1,115.92		1,138.43	1,392.63	2,539.97
38	Gallorage charge	2.08	2.10		2.14	2.62	3.61
39	<b>Fire Protection</b>						
40	2"	6.39	6.45		6.58	8.05	44.17
41	3"	12.83	12.95		13.21	16.16	88.35
42	4"	20.03	20.22		20.63	25.24	138.04
43	6"	40.05	40.43		41.25	50.46	276.08
44	8"	64.08	64.69		66.00	80.74	441.73
45	10"	92.11	92.99		94.87	116.05	634.99

## Rate Schedule - Sewer

## Florida Public Service Commission

## Hobby Hills

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	<b>Residential</b>						
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	Gallonge cap (gallons)	#N/A	#N/A	NA	NA	NA	NA
13	Gallonge Charge, Capped Usage	#N/A	#N/A	NA	NA	NA	-
14							
15	<b>Commerical</b>						
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	Gallonge charge	#N/A	#N/A	NA	NA	NA	-
27	<b>Multi-Family</b>						
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	Gallonge charge	#N/A	#N/A	NA	NA	NA	-
39	<b>Flat Rate</b>						
40	Resid'l Wastwater Only (RWQ)	#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

Hobby Hills

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	<b>Residential</b>									
2	5/8" X 3/4"	1,180	6,665	Split Yr	11,419	9.90	11,682	NA	22.09	26,066
3	3/4"	0	0	Split Yr	0	14.86	0	NA	33.13	0
4	1"	0	0	Split Yr	0	24.76	0	NA	55.22	0
5	1-1/2"	0	0	Split Yr	0	49.49	0	NA	110.43	0
6	2"	0	0	Split Yr	0	79.20	0	NA	176.69	0
7	3"	0	0	Split Yr	0	158.39	0	NA	353.39	0
8	4"	0	0	Split Yr	0	247.48	0	NA	552.17	0
9	<b>Gallonge</b>									
10	Block 1	-	6,665	Split Yr	13,963	2.14	14,263	4,222	3.61	15,241
11	Block 2	-	0	Split Yr	0	-	0	2,443	4.51	11,018
12	Block 3	-	0	Split Yr	0	-	0	0	-	0
13	Total Residential	<u>1,180</u>	<u>6,665</u>		<u>25,383</u>		<u>25,945</u>	<u>6,665</u>		<u>52,326</u>
14	Average Bill				<u>21.51</u>		<u>21.99</u>			<u>44.34</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	0	0	Split Yr	0	9.90	0	NA	22.09	0
17	3/4"	0	0	Split Yr	0	14.86	0	NA	33.13	0
18	1"	0	0	Split Yr	0	24.76	0	NA	55.22	0
19	1-1/2"	0	0	Split Yr	0	49.49	0	NA	110.43	0
20	2"	12	127	Split Yr	929	79.20	950	NA	176.69	2,120
21	3"	0	0	Split Yr	0	158.39	0	NA	353.39	0
22	4"	0	0	Split Yr	0	247.48	0	NA	552.17	0
23										
24	<b>Gallonge</b>	-	127	Split Yr	266	2.14	272	0	3.61	458
25										
26										
27	Total Commercial	<u>12</u>	<u>127</u>		<u>1,196</u>		<u>1,222</u>	<u>0</u>		<u>2,579</u>
28	Average Bill				<u>99.64</u>		<u>101.85</u>			<u>214.90</u>
29	<b>Multi-Family</b>									
30	5/8" X 3/4"	0	0	Split Yr	0	-	0	NA	22.09	0
31	3/4"	0	0	Split Yr	0	-	0	NA	33.13	0
32	1"	0	0	Split Yr	0	-	0	NA	55.22	0
33	1-1/2"	0	0	Split Yr	0	-	0	NA	110.43	0
34	2"	0	0	Split Yr	0	-	0	NA	176.69	0
35	3"	0	0	Split Yr	0	-	0	NA	353.39	0
36	4"	0	0	Split Yr	0	-	0	NA	552.17	0
37										
38	<b>Gallonge</b>	-	0	Split Yr	0	-	0	0	3.61	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	<b>Fire Protection</b>									
44	2"	0	NA	Split Yr	0	6.58	0	NA	44.17	0
45	3"	0	NA	Split Yr	0	13.21	0	NA	88.35	0
46	4"	0	NA	Split Yr	0	20.63	0	NA	138.04	0
47	6"	0	NA	Split Yr	0	41.25	0	NA	276.08	0
48	8"	0	NA	Split Yr	0	66.00	0	NA	441.73	0
49	10"	0	NA	Split Yr	0	94.87	0	NA	634.99	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	<b>Subtotal</b>				<u>26,578</u>		<u>27,167</u>			<u>54,904</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				410		410			645
59	<b>Total Revenue</b>				<u>26,988</u>		<u>27,577</u>			<u>55,549</u>
60	Booked Revenue				<u>26,823</u>					
61	Difference				166 =	0.6%				
62										
63										

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Hobby Hills

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	<b>Residential</b>				
2	5/8" X 3/4"	295	1,663	9.61	2,835
3	3/4"	0	0	14.43	0
4	1"	0	0	24.04	0
5	1-1/2"	0	0	48.05	0
6	2"	0	0	76.90	0
7	3"	0	0	153.80	0
8	4"	0	0	240.30	0
9	<i>Gallorage</i>				
10	<i>Block 1</i>	-	1,663	2.08	3,459
11	<i>Block 2</i>	-	-	-	0
12	<i>Block 3</i>	-	-	-	0
13	Total Residential	<u>295</u>	<u>1,663</u>		<u>6,294</u>
14	Average Bill				<u>21.34</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	9.61	0
17	3/4"	0	0	14.43	0
18	1"	0	0	24.04	0
19	1-1/2"	0	0	48.05	0
20	2"	3	19	76.90	231
21	3"	0	0	153.80	0
22	4"	0	0	240.30	0
23					
24	<i>Gallorage</i>	-	19	2.08	40
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>3</u>	<u>19</u>		<u>270</u>
28	Average Bill				<u>90.07</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallorage</i>	-	0	-	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	<b>Fire Protection</b>				
44	1"	0	NA	6.39	0
45	2"	0	NA	12.83	0
46	3"	0	NA	20.03	0
47	4"	0	NA	40.05	0
48	6"	0	NA	64.08	0
49	8"	0	NA	92.11	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	<b>Subtotal</b>				<u>6,564</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

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

Water [X] or Sewer [ ]

Schedule: E-2w

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) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	885	5,002	9.70	8,585
3	3/4"	0	0	14.57	0
4	1"	0	0	24.27	0
5	1-1/2"	0	0	48.51	0
6	2"	0	0	77.63	0
7	3"	0	0	155.26	0
8	4"	0	0	242.59	0
9	Gallorage				
10	Block 1	-	5,002	2.10	10,504
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>885</u>	<u>5,002</u>		<u>19,089</u>
14	Average Bill				<u>21.57</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	9.70	0
17	3/4"	0	0	14.57	0
18	1"	0	0	24.27	0
19	1-1/2"	0	0	48.51	0
20	2"	9	108	77.63	699
21	3"	0	0	155.26	0
22	4"	0	0	242.59	0
23					
24	Gallorage	-	108	2.10	227
25		-		-	0
26		-		-	0
27	Total Commercial	<u>9</u>	<u>108</u>		<u>925</u>
28	Average Bill				<u>102.83</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	Gallorage	-	0	-	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	<b>Fire Protection</b>				
44	1"	0	NA	6.45	0
45	2"	0	NA	12.95	0
46	3"	0	NA	20.22	0
47	4"	0	NA	40.43	0
48	6"	0	NA	64.69	0
49	8"	0	NA	92.99	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	<b>Subtotal</b>				<u>20,014</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Hobby Hills

Schedule: E-2s

Docket No. 060368-WS

Page: 1 of 3

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

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	<b>Residential</b>			NA						
2	5/8" X 3/4"	NA	NA	NA	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	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	<b>Commerical</b>									
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	Gallorage	-	NA	NA	NA	NA	NA		NA	NA
25	Total Commercial	NA	NA		NA		NA			0
26	Average Bill				NA		NA			NA
27	<b>Multi-Family</b>									
28	5/8" X 3/4"	NA	NA	NA	NA	NA	NA		NA	NA
29	3/4"	NA	NA	NA	NA	NA	NA		NA	NA
30	1"	NA	NA	NA	NA	NA	NA		NA	NA
31	1-1/2"	NA	NA	NA	NA	NA	NA		NA	NA
32	2"	NA	NA	NA	NA	NA	NA		NA	NA
33	3"	NA	NA	NA	NA	NA	NA		NA	NA
34	4"	NA	NA	NA	NA	NA	NA		NA	NA
35										
36	Gallorage	-	NA	NA	NA	NA	NA		NA	NA
37	Total Multi- Family	NA	NA		NA		NA			0
38	Average Bill				NA		NA			NA
39	<b>Flat Rate</b>									
40	Res. Wastewater Only	NA	NA	NA	NA	NA	NA		NA	NA
41	Sprinkler Heads	NA	NA	NA	NA	NA	NA		NA	NA
42	Reuse	NA	NA	NA	NA	NA	NA		NA	NA
43	Total Flat Rate - Other				NA		NA			0
44	<b>Subtotal</b>				NA		NA			0
45	Unbilled Revenues				NA		NA			-
46	Guaranteed Revenues				NA		NA			-
47	Misc. Service Charge				NA		NA			NA
48	<b>Total Revenue</b>				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

Hobby Hills  
 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	<b>Residential</b>				
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	<i>Gallorage cap</i>				
10	<i>Capped Usage</i>	-	0	NA	NA
11	<i>Usage Above Cap</i>	-			
12					
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>NA</u>
15	<b>Commerical</b>				
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	<i>Gallorage</i>	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>NA</u>
27	<b>Multi-Family</b>				
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	<i>Gallorage</i>	-	0	NA	NA
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
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	<b>Subtotal</b>				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Hobby Hills

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	<b>Residential</b>				
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	Gallonge 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	<b>Commerical</b>				
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	Gallonge	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>-</u>
27	<b>Multi-Family</b>				
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	Gallonge	-	0	NA	NA
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
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	<b>Subtotal</b>				<u>NA</u>



## Customer Monthly Billing Schedule

## Florida Public Service Commission

## Hobby Hills

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3

Page: 1 of 1

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	97	1	0	0	0	98
2	Feb-05	96	1	0	0	0	97
3	Mar-05	98	1	0	0	0	99
4	Apr-05	98	1	0	0	0	99
5	May-05	98	1	0	0	0	99
6	Jun-05	97	1	0	0	0	98
7	Jul-05	98	1	0	0	0	99
8	Aug-05	98	1	0	0	0	99
9	Sep-05	98	1	0	0	0	99
10	Oct-05	97	1	0	0	0	98
11	Nov-05	97	1	0	0	0	98
12	Dec-05	95	1	0	0	0	96
13	Total Water	1,167	12	0	0	0	1,179

**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

## Hobby Hills

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		(4) Proposed		(5)
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Initial Connection	15.00	-	24.00	31.00	
2	Normal Reconnect	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		(4) Proposed		(5)
		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

## Hobby Hills

## 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
<b>WATER</b>							
1	Jan-05	15	0	0	0	0	15
2	Feb-05	45	0	0	0	0	45
3	Mar-05	45	0	0	0	0	45
4	Apr-05	45	0	0	0	20	65
5	May-05	45	0	0	0	0	45
6	Jun-05	0	0	0	0	0	0
7	Jul-05	15	0	0	0	0	15
8	Aug-05	30	0	0	0	0	30
9	Sep-05	30	0	0	0	0	30
10	Oct-05	75	0	0	0	0	75
11	Nov-05	0	0	0	0	0	0
12	Dec-05	45	0	0	0	0	45
13	Total Water	<u>390</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>410</u>
14	Annual Events	26	0	0	0	1	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	390	0	0	0	20	410
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	624	0	0	0	21	645
<b>SEWER</b>							
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	NA	NA	NA	NA	NA	
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**

**Hobby Hills**

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**

**Private Fire Protection Service**

**Florida Public Service Commission**

**Hobby Hills**

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)	(2)	(3)	(4)
Line No.	Size	Type	Quantity

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
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**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Hobby Hills**  
**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.

Line No.	(1) Type	(2) Description
----------	-------------	--------------------

N/A

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Hobby Hills**

Schedule: E-9

**Docket No. 060368-WS**

Page: 1 of 1

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

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
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
2					
<b>SEWER</b>					
3	NA	NA	NA	NA	NA
4	NA	NA	NA	NA	NA

## Service Availability Charges Schedule

Florida Public Service Commission

## Hobby Hills

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
<b>WATER</b>			
1	Service Installation Charge	3/4"	143.00
2	(Service Line Size)	1"	251.00
3		1 1/2"	278.00
4		2"	403.00
5		Over 2"	513.00
		Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00
7	(Meter Size)	3/4"	138.00
8		1"	138.00
9		1 1/2"	140.00
10		2"	300.00
11		Over 2"	385.00
		Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs
13	Plant/System Capacity Charge		Actual Costs
		700.00	700.00
14	Main Extension Charge		446.00
		446.00	446.00
<b>SEWER</b>			
15	Service Installation Charge	4"	NA
16		over 4"	NA
17	Plant/System Capacity Charge		NA
18	Main Extension Charge		NA



Guaranteed Revenues Received

Florida Public Service Commission

Hobby Hills

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	0	0	0	0

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Hobby Hills**

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.

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Line
No.

---

**Not applicable; no industrial customers.**

Projected Test Year Revenue Calculation

Florida Public Service Commission

Hobby Hills  
 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. 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	<b>Residential</b>											
2	5/8" X 3/4"	1,180	Note A	1,192	6,665	Note B	6,733	9.90	11,801	22.09	26,331	
3	3/4"	0		0	0		0	14.86	0	33.13	0	
4	1"	0		0	0		0	24.76	0	55.22	0	
5	1-1/2"	0		0	0		0	49.49	0	110.43	0	
6	2"	0		0	0		0	79.20	0	176.69	0	
7	3"	0		0	0		0	158.39	0	353.39	0	
8	4"	0		0	0		0	247.48	0	552.17	0	
9	<i>Gallonge</i>											
10	Block 1	-		0	6,665		6,733	2.14	14,408	4,265	3.61	15,397
11	Block 2	-		0	0		0	-	0	2,468	4.51	11,130
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	1,180		1,192	6,665		6,733		26,209	6,733		52,858
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	9.90	0	22.09	0	
17	3/4"	0		0	0		0	14.86	0	33.13	0	
18	1"	0		0	0		0	24.76	0	55.22	0	
19	1-1/2"	0		0	0		0	49.49	0	110.43	0	
20	2"	12		12	127		127	79.20	950	176.69	2,120	
21	3"	0		0	0		0	158.39	0	353.39	0	
22	4"	0		0	0		0	247.48	0	552.17	0	
23												
24	<i>Gallonge</i>	-		0	127		127	2.14	272	127	3.61	458
25	Total Commercial	12		12	0		127		1,222	127		2,579
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	-	0	22.09	0	
29	3/4"	0		0	0		0	-	0	33.13	0	
30	1"	0		0	0		0	-	0	55.22	0	
31	1-1/2"	0		0	0		0	-	0	110.43	0	
32	2"	0		0	0		0	-	0	176.69	0	
33	3"	0		0	0		0	-	0	353.39	0	
34	4"	0		0	0		0	-	0	552.17	0	
35												
36	<i>Gallonge</i>	-		0	0		0	-	0	0	3.61	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	<b>Fire Protection</b>											
40	2"	0		0	0		0	-	0	44.17	0	
41	3"	0		0	0		0	-	0	88.35	0	
42	4"	0		0	0		0	-	0	138.04	0	
43	6"	0		0	0		0	-	0	276.08	0	
44	8"	0		0	0		0	-	0	441.73	0	
45	10"	0		0	0		0	-	0	634.99	0	
46	Per Hydrant	0		0	0		0	-	0	0	0	
47	Total Fire Protection	0		0	0		0		0	-	0	
48												
49	<b>Subtotals</b>	1,192		1,204	6,665		6,860		27,431	6,860		55,436
50	Misc. Service Charge								410			645
51	<b>Total Revenue</b>								<u>27,841</u>			<u>56,081</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

Hobby Hills  
 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. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	<b>Residential</b>											
2	5/8" X 3/4"	1,192	Note A	1,192	6,733	Note B	6,733	9.90	11,801	22.09	26,331	
3	3/4"	0		0	0		0	14.86	0	33.13	0	
4	1"	0		0	0		0	24.76	0	55.22	0	
5	1-1/2"	0		0	0		0	49.49	0	110.43	0	
6	2"	0		0	0		0	79.20	0	176.69	0	
7	3"	0		0	0		0	158.39	0	353.39	0	
8	4"	0		0	0		0	247.48	0	552.17	0	
9	<i>Gallonge</i>											
10	Block 1	0		0	6,733		6,733	2.14	14,408	4,265	3.61	15,397
11	Block 2	0		0	0		0	-	0	2,468	4.51	11,130
12	Block 3	0		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>1,192</u>		<u>1,192</u>	<u>6,733</u>		<u>6,733</u>		<u>26,209</u>	<u>6,733</u>		<u>52,858</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	9.90	0	22.09	0	
17	3/4"	0		0	0		0	14.86	0	33.13	0	
18	1"	0		0	0		0	24.76	0	55.22	0	
19	1-1/2"	0		0	0		0	49.49	0	110.43	0	
20	2"	12		12	127		127	79.20	950	176.69	2,120	
21	3"	0		0	0		0	158.39	0	353.39	0	
22	4"	0		0	0		0	247.48	0	552.17	0	
23												
24	<i>Gallonge</i>	<u>0</u>		<u>0</u>	<u>127</u>		<u>127</u>	<u>2.14</u>	<u>272</u>	<u>127</u>	<u>3.61</u>	<u>458</u>
25	<b>Total Commercial</b>	<u>12</u>		<u>12</u>	<u>127</u>		<u>127</u>		<u>1,222</u>	<u>127</u>		<u>2,579</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	-	0	22.09	0	
29	3/4"	0		0	0		0	-	0	33.13	0	
30	1"	0		0	0		0	-	0	55.22	0	
31	1-1/2"	0		0	0		0	-	0	110.43	0	
32	2"	0		0	0		0	-	0	176.69	0	
33	3"	0		0	0		0	-	0	353.39	0	
34	4"	0		0	0		0	-	0	552.17	0	
35												
36	<i>Gallonge</i>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>3.61</u>	<u>0</u>
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0			-	0		44.17	0	
41	3"	0		0			-	0		88.35	0	
42	4"	0		0			-	0		138.04	0	
43	6"	0		0			-	0		276.08	0	
44	8"	0		0			-	0		441.73	0	
45	10"	0		0			-	0		634.99	0	
46	Per Hydrant	<u>0</u>		<u>0</u>			<u>-</u>	<u>0</u>		<u>-</u>	<u>0</u>	
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>				<u>0</u>			<u>0</u>	
48												
49	<b>Subtotals</b>	<u>1,204</u>		<u>1,204</u>	<u>6,860</u>		<u>6,860</u>		<u>27,431</u>	<u>6,860</u>		<u>55,436</u>
50	Misc. Service Charge								<u>410</u>			<u>645</u>
51	<b>Total Revenue</b>								<u>27,841</u>			<u>56,081</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

Hobby Hills  
 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. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
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	Gallonge cap (gallons)										NA	
10	Capped Usage	-			NA		NA	NA	NA	NA		NA
11	Usage Above Cap	-			NA		NA			NA		
12												
13	Total Residential	NA		NA	NA		NA		NA	NA		NA
14												
15	<b>Commerical</b>											
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		NA	NA	NA	NA		NA
25	Total Commercial	NA		NA	0		NA		NA	NA		NA
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	NA		NA	0		NA	NA	NA		NA	NA
29	3/4"	NA		NA	0		NA	NA	NA		NA	NA
30	1"	NA		NA	NA		NA	NA	NA		NA	NA
31	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
32	2"	NA		NA	NA		NA	NA	NA		NA	NA
33	3"	NA		NA	NA		NA	NA	NA		NA	NA
34	4"	NA		NA	NA		NA	NA	NA		NA	NA
35												
36	Gallonge	-		NA	NA		NA	NA	NA	NA		NA
37	Total Multi-Family	NA		NA	0		NA		NA	NA		NA
38												
39	<b>Flat Rate</b>											
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		NA	NA
44	<b>Subtotals</b>	0		0	0		0		0	0		0
45	Misc. Service Charge								NA			NA
46	<b>Total Revenue</b>								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

Hobby Hills  
 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. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	<b>Residential</b>										
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	<i>Gallage cap (gallons)</i>									NA	
10	Capped Usage			0	NA		NA	NA	NA	NA	NA
11	Usage Above Cap			0	NA				NA		
1	<b>Total Residential</b>	NA	NA	0	NA			NA	NA		NA
2											
3	<b>Commerical</b>										
4	5/8" X 3/4"	NA		NA	NA		NA	NA		NA	NA
5	3/4"	NA		NA	NA		NA	NA		NA	NA
6	1"	NA		NA	NA		NA	NA		NA	NA
7	1-1/2"	NA		NA	NA		NA	NA		NA	NA
8	2"	NA		NA	NA		NA	NA		NA	NA
9	3"	NA		NA	NA		NA	NA		NA	NA
10	4"	NA		NA	NA		NA	NA		NA	NA
11								NA			
12	<i>Gallage</i>			0	NA		NA	NA	NA	NA	NA
13	<b>Total Commercial</b>	NA	NA	0	NA			NA	NA		NA
14											
15	<b>Multi-Family</b>										
16	5/8" X 3/4"	NA		NA	NA		NA	NA		NA	NA
17	3/4"	NA		NA	NA		NA	NA		NA	NA
18	1"	NA		NA	NA		NA	NA		NA	NA
19	1-1/2"	NA		NA	NA		NA	NA		NA	NA
20	2"	NA		NA	NA		NA	NA		NA	NA
21	3"	NA		NA	NA		NA	NA		NA	NA
22	4"	NA		NA	NA		NA	NA		NA	NA
23											
24	<i>Gallage</i>		NA	0	NA		NA	NA	NA	NA	NA
25	<b>Total Multi-Family</b>	NA	NA	0	NA			NA	NA		NA
26											
27	<b>Flat Rate</b>										
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	<b>Total Flat Rate - Other</b>	NA					NA	NA			NA
32											
33	<b>Subtotals</b>	0	0	0	0			0	0		0
34	Misc. Service Charge							NA			NA
35	<b>Total Revenue</b>							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**

**Hobby Hills**

Schedule: E-14

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ X ]

Customer Class:

Meter Size:

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

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

**See attached Bill Analyses**









**Hobby Hills  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
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Used and Useful Calculations - Water Treatment Plant	F-5	155
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Used and Useful Calculation - Distribution & Collection Systems	F-7	157
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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

Hobby Hills  
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	716	0	585	36	95	
2	Feb	666	0	602	33	31	
3	Mar	830	0	505	44	281	
4	Apr	977	0	610	49	318	
5	May	832	0	639	42	151	
6	Jun	704	0	480	35	189	
7	Jul	849	0	522	43	284	
8	Aug	1,086	0	576	54	456	
9	Sep	810	0	695	41	74	
10	Oct	747	0	541	38	168	
11	Nov	740	0	438	37	265	
12	Dec	586	0	618	29	(61)	
13	<b>TOTAL</b>	<u>9,543</u>	<u>0</u>	<u>6,811</u>	<u>481</u>	<u>2,251</u>	<u>23.6%</u>

Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Hobby Hills  
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	Individual Plant Flows (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	<b>Total</b>	0	0	0	0	0	0

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Hobby Hills**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

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
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>234,000</u>
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.	<u>03/31/05</u>	<u>78,160</u>
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 <u>08/24/05</u>	<u>46,430</u>
		2 <u>08/12/05</u>	<u>43,670</u>
		3 <u>08/22/05</u>	<u>42,593</u>
		4 <u>08/21/05</u>	<u>42,593</u>
		5 <u>08/20/05</u>	<u>42,593</u>
		Average	<u><u>43,576</u></u>
4	Average Daily Flow		<u>25,650</u>
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.		<u>500</u>

**Sewer Treatment Plant Data**

Florida Public Service Commission

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



**Used and Useful Calculations  
Water Treatment Plant**

**Hobby Hills**

**Docket No. 060368-WS**

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

**Florida Public Service Commission**

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%	Two Wells

This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Hobby Hills**

**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**

**Hobby Hills  
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	Trended ERCs		Total Lots	Used & Useful		Note
	ERCs 2005	2010	2012		Interim	Permanent	
<b>Water</b>							
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 &amp; Sewer

## Florida Public Service Commission

## Hobby Hills

## Docket No. 060368-WS

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

Schedule: F-8  
Page: 1 of 1  
Preparer: John F. Guastella

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
<b>WATER</b>					
1	2001	99.0	106.0	103.4	
2	2002	94.5	101.5	103.3	
3	2003	93.0	100.0	103.1	
4	2004	97.0	104.0	103.0	
5	2005	97.0	104.0	102.8	
6	2006			102.7	-0.15%
7	2007			102.5	-0.15%
8	2008			102.4	-0.15%
9	2009			102.2	-0.15%
10	2010			102.1	-0.15% 5 yrs beyond 2005
11	2011			101.9	-0.15%
12	2012			101.8	-0.15% 5yrs beyond 2007

X Coefficient(s) (0.150)

**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

Hobby Hills

Schedule: F-9

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		(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	98	98	98.0	7,574	77.286	7,605	98.4	
2	2002	98	89	93.5	5,894	63.037	5,915	93.8	-4.64%
3	2003	89	95	92.0	7,157	77.793	7,193	92.5	-1.46%
4	2004	95	97	96.0	6,420	66.875	6,436	96.2	4.08%
5	2005	97	95	96.0	6,684	69.625	6,811	97.8	1.65%
Average Growth Through 5-Year Period (Col. 8)									-0.15%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

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

Schedule: F-10  
 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 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







Hobby Hills  
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

Hobby Hills  
 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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Class/Meter Size	Present Rates	Interim Rates	Class/Meter Size	Present Rates	Interim Rates
<b>WATER</b>			<b>SEWER</b>			
					0.00%	
1	<b>Residential</b>		22.33%	<b>Residential</b>		
2	5/8" X 3/4"	9.90	12.11	5/8" X 3/4"	NA	NA
3	3/4"	14.86	18.18	3/4"	NA	NA
4	1"	24.76	30.29	1"	NA	NA
5	1-1/2"	49.49	60.54	1-1/2"	NA	NA
6	2"	79.20	96.88	2"	NA	NA
7	3"	158.39	193.76	3"	NA	NA
8	4"	247.48	302.74	4"	NA	NA
9	6"	494.98	605.50	6"	NA	NA
10	8"	791.96	968.79	8"	NA	NA
11	10"	1,138.43	1,392.63	10"	NA	NA
12	Gallorage, Block 1	2.14	2.62	<i>Gallorage cap (gallons)</i>	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	9.90	12.11	5/8" X 3/4"	NA	NA
17	3/4"	14.86	18.18	3/4"	NA	NA
18	1"	24.76	30.29	1"	NA	NA
19	1-1/2"	49.49	60.54	1-1/2"	NA	NA
20	2"	79.20	96.88	2"	NA	NA
21	3"	158.39	193.76	3"	NA	NA
22	4"	247.48	302.74	4"	NA	NA
23	6"	494.98	605.50	6"	NA	NA
24	8"	791.96	968.79	8"	NA	NA
25	10"	1,138.43	1,392.63	10"	NA	NA
26	Gallorage charge	2.14	2.62	Gallorage charge	NA	NA
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	6.58	8.05	Res. Wastewater Only	NA	NA
29	3"	13.21	16.16	<i>Sprinkler Heads</i>	NA	NA
30	4"	20.63	25.24	<i>Reuse</i>	NA	NA
31	6"	41.25	50.46			
32	8"	66.00	80.74			
33	10"	94.87	116.05			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

## Hobby Hills

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	42,650	0	42,650	A-1
2	Utility Land & Land Rights	570	0	570	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	(13,538)	0	(13,538)	A-1
6	Less: CIAC	(7,063)	0	(7,063)	A-1
7	Accumulated Amortization of CIAC	1,932	0	1,932	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	10,441	0	10,441	A-1
12	Total Rate Base	34,992	0	34,992	
<b>SEWER</b>					
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**

**Hobby Hills**

**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

Hobby Hills  
 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 Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
<b>Water</b>						
1 Water Sales Revenues	26,578	0	26,578	5,935	32,513	B-4
2 Other Revenues	410	0	410	0	410	B-4
3 OPERATING REVENUES	26,988	0	26,988	5,935	32,923	
4 Operation & Maintenance	25,565	0	25,565	88	25,653	B-5
5 Depreciation, net of CIAC Amort.	1,351	0	1,351		1,351	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	2,217	0	2,217	267	2,484	B-15
8 Provision for Income Taxes	(837)	0	(837)	1,859	1,022	C-1
9 OPERATING EXPENSES	28,297	0	28,297	2,214	30,510	
10 NET OPERATING INCOME	(1,308)	0	(1,308)	3,721	2,413	
11 RATE BASE	34,992	0	34,992		34,992	A-1
12 RATE OF RETURN	-3.74%				6.89%	
<b>Sewer</b>						
13 Sewer Sales Revenues	NA	0	0	0	0	B-4
14 Other Revenues	NA	0	0	0	0	B-4
15 OPERATING REVENUES	0	0	0	0	0	
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	0	0	0	0	0	
22 NET OPERATING INCOME	0	0	0	0	0	
23 RATE BASE	NA	0	0		0	A-2
24 RATE OF RETURN	NA				NA	

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

Schedule: G-5  
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 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	<u>5,935</u>	<u>0</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>267</u>	<u>0</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	26,988	0
9	Plus Required Revenue Adjustment	<u>5,935</u>	<u>0</u>
10	Rate Year Revenue at Proposed Rates	32,923	0
11			
12	Less Operating Expenses Before Income Taxes	(29,488)	0
13	Less Interest Expense	(785)	0
14	Taxable Income	2,650	0
15	Income Tax at Composite Rate of	38.58% 1,022	0
16	Less Income Tax at Present Rates	<u>837</u>	<u>0</u>
17			
18	Income Tax Adjustment	<u>1,859</u>	<u>0</u>

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

## Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [ ] Projected [ ]

Water [X] Sewer [X]

Schedule: G-6

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Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	11,898	34.00%	6.00%	2.04%	D-2
2	Short-Term Debt	0	0.00%		0.00%	D-2
3	Preferred Stock	0	0.00%		0.00%	D-2
4	Common Stock	17,847	51.00%	9.12%	4.65%	D-2
5	Customer Deposits	1,186	3.39%	6.00%	0.20%	D-2
6	Accumulated Deferred Income Taxes	4,061	11.61%	0.00%	0.00%	D-2
7	Total	<u>34,992</u>	<u>100.00%</u>		<u>6.89%</u>	<u>2,413</u>
<b>SEWER</b>						
8	Long-Term Debt	0	0.00%	6.00%	0.00%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	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