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COMMISSION
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**Silver Lake Est/Western Shores
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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**Silver Lake Est/Western Shores
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores
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		(3)	(4)	(5) Intermediate Year 2006		(6)	(7) Projected Test Year 2007		(8)	(9)
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules	
1 Utility Plant in Service	0	2,007,593	2,007,593		129,743	2,137,336		252,333	2,389,669	A-5	
2 Utility Land & Land Rights	0	2,434	2,434		0	2,434		0	2,434	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	(658,836)	(658,836)		(57,283)	(716,119)		(65,713)	(781,832)	A-9	
6 Less: CIAC	0	(614,919)	(614,919)		(49,008)	(663,927)		(39,210)	(703,137)	A-12	
7 Accumulated Amortization of CIAC	0	210,098	210,098		19,039	229,137		20,645	249,781	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	180,056	180,056		(8,240)	171,816		57,701	229,517	A-17	
12 Total Rate Base	<u>0</u>	<u>1,126,426</u>	<u>1,126,426</u>		<u>34,251</u>	<u>1,160,677</u>		<u>225,756</u>	<u>1,386,433</u>		

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

Schedule of Sewer Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

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

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			Intermediate Year 2006		Projected Test Year 2007		
	Average Balance Per Books	Adjustments	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	A-6	
2 Utility Land & Land Rights	0	0	0	0	0	0	0	A-6	
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	0	0	0	0	0	0	A-10	
6 Less: CIAC	0	0	0	0	0	0	0	A-12	
7 Accumulated Amortization of CIAC	0	0	0	0	0	0	0	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	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>		

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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/05
 Interim [X] Final []
 Historical [X] Projected []

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	95,384	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	1,912,209	NA	
4	Total Adjustments	2,007,593	0	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	2,434	NA	
9	Total Adjustments	2,434	0	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
12				
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(59,973)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(598,863)	NA	
20	Total Adjustments	(658,836)	0	
21				
22	(-)CIAC			A-12
23	New connections	(42,641)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(572,278)	NA	
25	Total Adjustments	(614,919)	0	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	17,361	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	192,737	NA	
30		210,098	0	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	180,056	0	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	1,126,426	0	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 2 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	129,743	0	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(57,283)	0	
15				
16	(-)CIAC			A-12
17	New connections	(49,008)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	19,039	0	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(8,240)	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	34,251	0	

UPIS Water Note:

Purchase one ton truck w/crane to pull pumps at water plant. Building upgrades at water plant. Replacements of distribution lines, electrical equipment, services and meters.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	252,333	0	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(65,713)	0	
15				
16	(-)CIAC			A-12
17	New connections	(39,210)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	20,645	0	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	57,701	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	225,756	0	

UPIS Water Note:

Convert the chlorine application at the plant. 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

Silver Lake Est/Western Shores
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	1,914,643	NA
2004			
46	Additions	83,783	NA
47	Retirements	(2,385)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	1,996,041	NA
2005			
50	Additions	67,348	NA
51	Retirements	(12,113)	NA
52	Adjustments	18,163	NA
53	12/31/05 Balance	2,069,439	NA
2006			
54	Additions	200,260	NA
55	Retirements	(19,402)	NA
56	Adjustments	45,785	NA
57	12/31/06 Balance	2,296,082	NA
2007			
58	Additions	222,500	NA
59	Retirements	(28,012)	NA
60	Adjustments	22,449	NA
61	12/31/07 Balance	2,513,019	NA

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

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Silver Lake Est/Western Shores
 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	9,909	0.00%	0	9,909	0.00%	0	9,909	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	96,071	0.00%	0	97,917	0.00%	0	127,266	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	27,638	0.00%	0	27,638	0.00%	0	27,638	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	208,304	0.00%	0	208,304	0.00%	0	208,304	0.00%	0
13	310.2	Power Generation Equipment	104,610	0.00%	0	104,610	0.00%	0	104,610	0.00%	0
14	311.2	Pumping Equipment	353,690	0.00%	0	353,690	0.00%	0	353,690	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	2,434	0.00%	0	2,434	0.00%	0	2,434	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	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	147,299	0.00%	0	148,068	0.00%	0	165,376	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	2,188	0.00%	0	3,556	0.00%	0	3,556	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	50,647	0.00%	0	50,647	0.00%	0	50,647	0.00%	0
27	331.4	Transm. & Distribution Mains	834,236	0.00%	0	859,367	0.00%	0	939,635	0.00%	0
28	333.4	Services	26,712	0.00%	0	26,712	0.00%	0	29,674	0.00%	0
29	334.4	Meters & Meter Installations	91,678	0.00%	0	120,213	0.00%	0	130,816	0.00%	0
30	335.4	Hydrants	7,738	0.00%	0	7,738	0.00%	0	7,738	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	26,153	0.00%	0	28,332	0.00%	0
37	340.51	Computer Equipment	3,474	0.00%	0	26,782	0.00%	0	75,763	0.00%	0
38	341.5	Transportation Equipment	28,868	0.00%	0	33,266	0.00%	0	84,035	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	5,701	0.00%	0	22,845	0.00%	0	25,153	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	8,296	0.00%	0	8,296	0.00%	0	8,296	0.00%	0
44	347.5	Miscellaneous Equipment	534	0.00%	0	1,625	0.00%	0	9,231	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>2,010,027</u>		<u>0</u>	<u>2,139,770</u>		<u>0</u>	<u>2,392,103</u>		<u>0</u>
		Total Land and Land Rights	<u>2,434</u>		<u>0</u>	<u>2,434</u>		<u>0</u>	<u>2,434</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Silver Lake Est/Western Shores
 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
 Silver Lake Est/Western Shores
 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	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	2,188
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236	834,236
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	89,530	117,457	91,678
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	1,698	11,175	14,121	18,163	3,474
38	341.5	Transportation Equipment	28,312	28,312	28,312	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	28,868
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	615	615	615	615	615	615	615	615	615	615	22,653	22,653	22,653	5,701
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	991	991	991	991	991	991	991	534
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,996,041	1,996,041	1,996,041	1,996,764	1,996,764	2,000,320	2,001,311	2,001,311	2,001,311	2,003,009	2,034,524	2,037,470	2,069,439	2,010,027
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	96,071	120,071	97,917
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	147,299	157,299	148,068
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	834,236	834,236	834,236	834,236	862,911	862,911	868,630	868,630	868,630	874,349	874,349	874,349	880,068	859,367
28	333.4	Services	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712	26,712
29	334.4	Meters & Meter Installations	117,457	118,459	118,459	118,459	118,459	118,459	120,443	120,443	120,443	122,427	122,427	122,427	124,411	120,213
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	26,153
37	340.51	Computer Equipment	18,163	18,163	18,163	19,742	19,742	26,185	27,342	27,342	27,342	27,342	27,342	27,342	63,948	26,782
38	341.5	Transportation Equipment	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	29,035	84,035	33,266
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	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	22,653	25,153	22,845
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	991	991	991	991	991	991	991	991	991	991	991	991	9,231	1,625
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,069,439	2,098,773	2,098,773	2,100,352	2,129,027	2,135,470	2,144,330	2,144,330	2,144,330	2,152,033	2,152,033	2,152,033	2,296,082	2,139,770
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909
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	120,071	120,071	120,071	120,459	120,459	120,459	125,847	125,847	135,847	136,235	136,235	136,235	136,623	127,266
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	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638	27,638
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	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304	208,304
13	310.2	Power Generation Equipment	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610	104,610
14	311.2	Pumping Equipment	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690	353,690
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	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
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	157,299	157,299	157,299	157,299	157,299	157,299	172,299	172,299	172,299	172,299	172,299	172,299	172,299	165,376
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	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556
26	330.4	Distr. Reservoirs & Standpipes	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647
27	331.4	Transm. & Distribution Mains	880,068	880,068	880,068	915,267	915,267	915,267	950,466	950,466	950,466	985,665	985,665	985,665	1,020,864	939,635
28	333.4	Services	26,712	26,712	26,712	28,462	28,462	28,462	30,212	30,212	30,212	31,962	31,962	31,962	33,712	29,674
29	334.4	Meters & Meter Installations	124,411	124,411	124,411	128,196	128,196	128,196	131,981	131,981	131,981	135,766	135,766	135,766	139,551	130,816
30	335.4	Hydrants	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
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	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332	28,332
37	340.51	Computer Equipment	63,948	65,219	66,895	70,088	72,653	74,683	76,705	78,263	79,651	82,154	83,490	84,770	86,397	75,763
38	341.5	Transportation Equipment	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035
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	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153	25,153
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	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296	8,296
44	347.5	Miscellaneous Equipment	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	2,296,082	2,297,353	2,299,029	2,343,344	2,345,909	2,347,939	2,411,083	2,412,640	2,424,028	2,467,654	2,468,990	2,470,270	2,513,019	2,392,103
47		Subtotal Land & Land Rights	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-6
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

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

Schedule of Sewer Plant In Service By Primary Account

Test Year Average Balance
 Silver Lake Estuversem Shores
 Docker No. 060368-W5
 Test Year Ending 12/31/05

Historical [X] Projected []

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

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

Florida Public Service Commission

Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line Acct No.	Account Name	Prior Year	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	Average Balance
1	INTANGIBLE PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	351.1 Organization	NA	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	NA	0
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	COLLECTION PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	353.2 Land & Land Rights	NA	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	NA	0
8	355.2 Power Generation Equipment	NA	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	NA	0
10	361.2 Collection Sewers - Gravity	NA	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	NA	0
12	363.2 Services to Customers	NA	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	NA	0
14	365.2 Flow Measuring Installations	NA	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	NA	0
16	SYSTEM PUMPING PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	353.3 Land & Land Rights	NA	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	NA	0
19	355.3 Power Generation Equipment	NA	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	NA	0
21	371.3 Pumping Equipment	NA	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	NA	0
23	TREATMENT AND DISPOSAL PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	353.4 Land & Land Rights	NA	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	NA	0
26	355.4 Power Generation Equipment	NA	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	NA	0
28	381.4 Plant Sewers	NA	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	NA	0
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	RECLAIMED WATER TREATMENT PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	353.5 Land & Land Rights	NA	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	NA	0
34	355.5 Power Generation Equipment	NA	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	NA	0
36	374.5 Reuse Distribution Reservoirs	NA	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	NA	0
38	381.5 Plant Sewers	NA	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	NA	0
40	RECLAIMED WATER DISTRIBUTION PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	352.6 Franchises	NA	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	NA	0
43	354.6 Structures & Improvements	NA	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	NA	0
45	366.6 Reuse Services	NA	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	NA	0
47	371.6 Pumping Equipment	NA	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	NA	0
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50	GENERAL PLANT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
51	353.7 Land & Land Rights	NA	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	NA	0
53	390.7 Office Furniture & Equipment	NA	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	NA	0
55	391.7 Transportation Equipment	NA	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	NA	0
57	393.7 Tools, Shop & Garage Equipment	NA	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	NA	0
59	395.7 Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7 Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	NA	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	NA	0
63	TOTAL	0	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	0

Florida Public Service Commission

Schedule of Sewer Plant In Service By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: A-6
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	Account Name	(2) Prior Year	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	365.2	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	385.4	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	385.5	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	365.6	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	385.6	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
 Silver Lake Est/Western Shores
 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														
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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Silver Lake Est/Western Shores
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>Adjusted Balance</u>	<u>Projected Rate Year 2007</u> Adjustments	<u>Adjusted Balance</u>	
Water							
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	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer							
9	Plant in Service	0	0	0	0	0	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	TOTAL	<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

Silver Lake Est/Western Shores
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	598,863	NA
2004			
46	Additions	32,369	NA
47	Retirements	(2,385)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	628,847	NA
2005			
50	Additions	65,091	NA
51	Retirements	(12,113)	NA
52	Adjustments	627	NA
53	12/31/05 Balance	682,451	NA
2006			
54	Additions	75,081	NA
55	Retirements	(19,402)	NA
56	Adjustments	4,583	NA
57	12/31/06 Balance	742,714	NA
2007			
58	Additions	90,663	NA
59	Retirements	(28,012)	NA
60	Adjustments	12,791	NA
61	12/31/07 Balance	818,156	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
 Silver Lake Est/Western Shores
 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		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,809	0.00%	0	2,056	0.00%	0	2,304	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	33,460	0.00%	0	35,859	0.00%	0	32,702	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	16,357	0.00%	0	17,279	0.00%	0	18,200	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	52,746	0.00%	0	58,697	0.00%	0	64,649	0.00%	0
13	310.2	Power Generation Equipment	56,267	0.00%	0	61,497	0.00%	0	66,728	0.00%	0
14	311.2	Pumping Equipment	118,230	0.00%	0	135,914	0.00%	0	153,599	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	0	0.00%	0	0	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	53,708	0.00%	0	60,407	0.00%	0	67,487	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	41	0.00%	0	207	0.00%	0	385	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	11,812	0.00%	0	13,181	0.00%	0	14,550	0.00%	0
27	331.4	Transm. & Distribution Mains	272,799	0.00%	0	291,117	0.00%	0	303,167	0.00%	0
28	333.4	Services	9,581	0.00%	0	9,915	0.00%	0	10,609	0.00%	0
29	334.4	Meters & Meter Installations	27,876	0.00%	0	21,055	0.00%	0	15,795	0.00%	0
30	335.4	Hydrants	1,214	0.00%	0	1,300	0.00%	0	1,472	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	436	0.00%	0	2,204	0.00%	0
37	340.51	Computer Equipment	93	0.00%	0	2,555	0.00%	0	11,311	0.00%	0
38	341.5	Transportation Equipment	(4,218)	0.00%	0	(3,593)	0.00%	0	6,225	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	328	0.00%	0	1,743	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	7,062	0.00%	0	7,891	0.00%	0	8,306	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	19	0.00%	0	398	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>658,836</u>		<u>0</u>	<u>716,119</u>		<u>0</u>	<u>781,832</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
 Silver Lake Est/Western Shores
 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
Silver Lake Est/Western Shores
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	1,685	1,706	1,726	1,747	1,767	1,788	1,809	1,829	1,850	1,871	1,891	1,912	1,933	1,809
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	32,005	32,247	32,490	32,732	32,975	33,218	33,460	33,703	33,945	34,188	34,431	34,673	34,916	33,460
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	15,897	15,973	16,050	16,127	16,204	16,280	16,357	16,434	16,511	16,588	16,664	16,741	16,818	16,357
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	49,770	50,266	50,762	51,258	51,754	52,250	52,746	53,242	53,737	54,233	54,729	55,225	55,721	52,746
13	310.2	Power Generation Equipment	53,651	54,087	54,523	54,959	55,395	55,831	56,267	56,702	57,137	57,574	58,010	58,446	58,882	56,267
14	311.2	Pumping Equipment	109,387	110,861	112,335	113,808	115,282	116,756	118,230	119,703	121,177	122,651	124,124	125,598	127,072	118,230
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	50,361	50,919	51,477	52,035	52,593	53,150	53,708	54,266	54,824	55,382	55,940	56,498	57,056	53,708
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	15	30	44	59	74	89	104	119	41
26	330.4	Distr. Reservoirs & Standpipes	11,127	11,241	11,356	11,470	11,584	11,698	11,812	11,926	12,040	12,154	12,268	12,382	12,496	11,812
27	331.4	Transm. & Distribution Mains	263,530	265,075	266,620	268,165	269,710	271,255	272,799	274,344	275,889	277,434	278,979	280,524	282,069	272,799
28	333.4	Services	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581	9,581
29	334.4	Meters & Meter Installations	26,377	26,750	27,123	27,496	27,869	28,242	28,616	28,989	29,362	29,735	30,108	30,481	30,854	27,876
30	335.4	Hydrants	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
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	24	179	375	627	93
38	341.5	Transportation Equipment	(2,385)	(2,385)	(2,385)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,218)
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	6,647	6,716	6,785	6,854	6,923	6,992	7,062	7,131	7,200	7,269	7,338	7,407	7,476	7,062
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	628,847	634,251	639,656	642,678	648,082	653,502	658,921	664,341	669,760	675,203	680,778	686,393	682,451	658,836
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
Silver Lake Est/Western Shores
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	1,933	1,953	1,974	1,995	2,015	2,036	2,056	2,077	2,098	2,118	2,139	2,160	2,180	2,056
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	34,916	35,158	35,401	35,644	35,886	36,136	36,387	36,637	36,887	37,137	37,387	37,638	30,950	35,859
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	16,818	16,895	16,971	17,048	17,125	17,202	17,279	17,355	17,432	17,509	17,586	17,662	17,739	17,279
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	55,721	56,217	56,713	57,209	57,705	58,201	58,697	59,193	59,689	60,185	60,681	61,177	61,673	58,697
13	310.2	Power Generation Equipment	58,882	59,318	59,754	60,189	60,625	61,061	61,497	61,933	62,369	62,805	63,241	63,676	64,112	61,497
14	311.2	Pumping Equipment	127,072	128,545	130,019	131,493	132,967	134,440	135,914	137,388	138,861	140,335	141,809	143,283	144,756	135,914
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	57,056	57,614	58,172	58,730	59,288	59,846	60,404	60,962	61,520	62,078	62,636	63,194	63,789	60,407
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	119	133	148	163	178	193	207	222	237	252	267	282	296	207
26	330.4	Distr. Reservoirs & Standpipes	12,496	12,610	12,724	12,838	12,953	13,067	13,181	13,295	13,409	13,523	13,637	13,751	13,865	13,181
27	331.4	Transm. & Distribution Mains	282,069	283,614	285,158	286,703	288,301	289,974	290,959	292,642	294,326	295,322	297,017	298,711	299,719	291,117
28	333.4	Services	9,581	9,637	9,692	9,748	9,804	9,859	9,915	9,970	10,026	10,082	10,137	10,193	10,249	9,915
29	334.4	Meters & Meter Installations	21,240	21,734	22,227	22,721	23,214	23,708	20,774	21,276	21,778	18,852	19,362	19,872	16,954	21,055
30	335.4	Hydrants	1,214	1,228	1,243	1,257	1,271	1,286	1,300	1,314	1,329	1,343	1,357	1,372	1,386	1,300
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	157	315	472	630	787	944	1,102	1,259	436
37	340.51	Computer Equipment	627	879	1,132	1,406	1,680	2,044	2,424	2,803	3,183	3,563	3,943	4,322	5,210	2,555
38	341.5	Transportation Equipment	(4,768)	(4,768)	(4,768)	(4,768)	(4,768)	(4,365)	(3,961)	(3,558)	(3,155)	(2,752)	(2,348)	(1,945)	(778)	(3,593)
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	118	236	354	472	590	708	826	957	328
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	7,476	7,546	7,615	7,684	7,753	7,822	7,891	7,960	8,029	8,099	8,168	8,237	8,306	7,891
44	347.5	Miscellaneous Equipment	0	0	0	0	0	6	11	17	22	28	33	39	90	19
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	682,451	688,314	694,176	700,060	705,997	712,790	715,484	722,313	729,141	731,854	738,702	745,550	742,714	716,119
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
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	2,180	2,201	2,222	2,242	2,263	2,284	2,304	2,325	2,345	2,365	2,387	2,407	2,428	2,304
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	30,950	31,263	31,576	31,777	32,091	32,405	32,620	32,948	33,302	33,545	33,899	34,254	34,498	32,702
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	17,739	17,816	17,893	17,969	18,046	18,123	18,200	18,277	18,353	18,430	18,507	18,584	18,660	18,200
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	61,673	62,169	62,665	63,161	63,657	64,153	64,649	65,145	65,641	66,137	66,632	67,128	67,624	64,649
13	310.2	Power Generation Equipment	64,112	64,548	64,984	65,420	65,856	66,292	66,728	67,163	67,599	68,035	68,471	68,907	69,343	66,728
14	311.2	Pumping Equipment	144,756	146,230	147,704	149,177	150,651	152,125	153,599	155,072	156,546	158,020	159,493	160,967	162,441	153,599
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	63,789	64,385	64,981	65,577	66,173	66,769	67,421	68,074	68,726	69,379	70,032	70,684	71,337	67,487
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	296	311	326	341	356	370	385	400	415	430	445	459	474	385
26	330.4	Distr. Reservoirs & Standpipes	13,865	13,979	14,093	14,207	14,321	14,435	14,550	14,664	14,778	14,892	15,006	15,120	15,234	14,550
27	331.4	Transm. & Distribution Mains	299,719	301,424	303,130	300,603	302,376	304,150	301,691	303,533	305,375	302,984	304,895	306,805	304,482	303,167
28	333.4	Services	10,249	10,304	10,360	10,419	10,479	10,538	10,601	10,664	10,727	10,793	10,860	10,926	10,997	10,609
29	334.4	Meters & Meter Installations	16,954	17,473	17,991	15,935	16,469	17,003	14,963	15,513	16,063	14,039	14,605	15,170	13,162	15,795
30	335.4	Hydrants	1,386	1,400	1,415	1,429	1,443	1,458	1,472	1,486	1,501	1,515	1,529	1,544	1,558	1,472
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	1,259	1,417	1,574	1,731	1,889	2,046	2,204	2,361	2,518	2,676	2,833	2,991	3,148	2,204
37	340.51	Computer Equipment	5,210	6,116	7,045	8,019	9,028	10,065	11,131	12,218	13,324	14,465	15,624	16,802	18,002	11,311
38	341.5	Transportation Equipment	(778)	389	1,556	2,723	3,891	5,058	6,225	7,392	8,559	9,726	10,894	12,061	13,228	6,225
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	957	1,088	1,219	1,350	1,481	1,612	1,743	1,874	2,005	2,136	2,267	2,398	2,529	1,743
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	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306	8,306
44	347.5	Miscellaneous Equipment	90	141	192	244	295	346	398	449	500	551	603	654	705	398
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	742,714	750,961	759,231	760,631	769,070	777,537	779,188	787,863	796,584	798,425	807,287	816,167	818,156	781,832
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

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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		
			(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	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Silver Lake EsuWestern Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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
 Silver Lake Est/Western Shores
 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 - 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

Florida Public Service Commission

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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 Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Projected Test Year Ending 12/31/07

Schedule: A-11
 Page: 1 of 2
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Adjustments		NA
4	12/31/93 Balance		NA
	1994		
5	Additions		NA
6	Adjustments		NA
7	12/31/94 Balance		NA
	1995		
8	Additions		NA
9	Adjustments		NA
10	12/31/95 Balance		NA
	1996		
11	Additions		NA
12	Adjustments		NA
13	12/31/96 Balance		NA
	1997		
14	Additions		NA
15	Adjustments		NA
16	12/31/97 Balance		NA
	1998		
17	Additions		NA
18	Adjustments		NA
19	12/31/98 Balance		NA
	1999		
20	Additions		NA
21	Adjustments		NA
22	12/31/99 Balance		NA

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

Silver Lake Est/Western Shores
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	572,278	NA
2004			
35	Additions	14,489	NA
36	Adjustments	0	NA
37	12/31/04 Balance	586,767	NA
2005			
38	Additions	62,754	NA
39	Adjustments	0	NA
40	12/31/05 Balance	649,521	NA
2006			
41	Additions	39,028	NA
42	Adjustments	0	NA
43	12/31/06 Balance	688,549	NA
2007			
44	Additions	34,480	NA
45	Adjustments	0	NA
46	12/31/07 Balance	723,029	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

Silver Lake Est/Western Shores

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	221,391	0.00%	0	245,544	0.00%	0	265,237	0.00%	0
2	Meter Fees	35,217	0.00%	0	39,397	0.00%	0	42,264	0.00%	0
3	Main Extension Charge	61,918	0.00%	0	74,977	0.00%	0	87,525	0.00%	0
4	Service Installation Fees	138,272	0.00%	0	145,887	0.00%	0	149,989	0.00%	0
5	Total Cash CIAC	456,798		0	505,806		0	545,015		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	145,180	0.00%	0	145,180	0.00%	0	145,180	0.00%	0
8	Services	6,486	0.00%	0	6,486	0.00%	0	6,486	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	6,455	0.00%	0	6,455	0.00%	0	6,455	0.00%	0
11	Total Property CIAC	158,122		0	158,122		0	158,122		0
12	Total Water CIAC	614,919		0	663,927		0	703,137		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	207,337	208,737	211,537	213,637	213,637	220,637	224,137	224,137	225,537	225,537	226,937	237,437	238,837	221,391
2	Meter Fees	33,230	33,410	33,770	34,130	34,130	35,210	35,660	35,660	35,840	35,840	36,020	37,370	37,550	35,217
3	Main Extension Charge	57,781	58,067	58,639	59,211	59,211	60,927	61,499	61,499	62,231	62,231	63,123	69,813	70,705	61,918
4	Service Installation Fees	130,298	131,190	132,974	134,312	134,312	138,772	141,145	141,145	141,591	141,591	141,877	144,022	144,308	138,272
5	Total Cash CIAC	428,645	431,403	436,919	441,289	441,289	455,545	462,440	462,440	465,198	465,198	467,956	488,641	491,399	456,798
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	586,767	589,525	595,041	599,411	599,411	613,667	620,562	620,562	623,320	623,320	626,078	646,763	649,521	614,919
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	238,837	238,837	238,837	240,237	240,237	240,937	246,569	246,569	246,569	252,201	252,201	252,201	257,833	245,544
2	Meter Fees	37,550	37,550	37,250	38,960	39,050	39,140	39,864	39,864	39,864	40,588	40,588	40,588	41,312	39,397
3	Main Extension Charge	70,705	70,705	70,705	71,597	71,597	72,043	75,631	75,631	75,631	79,219	79,219	79,219	82,807	74,977
4	Service Installation Fees	144,308	144,308	144,308	144,737	144,880	145,023	146,174	146,174	146,174	147,325	147,325	147,325	148,476	145,887
5	Total Cash CIAC	491,399	491,399	491,099	495,530	495,763	497,142	508,237	508,237	508,237	519,332	519,332	519,332	530,427	505,806
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	649,521	649,521	649,221	653,652	653,885	655,264	666,359	666,359	666,359	677,454	677,454	677,454	688,549	663,927
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	257,833	257,833	257,833	262,208	262,208	262,208	266,583	266,583	266,583	270,958	270,958	270,958	275,333	265,237
2	Meter Fees	41,312	41,312	41,312	41,875	41,875	41,875	42,438	42,438	42,438	43,001	43,001	43,001	43,564	42,264
3	Main Extension Charge	82,807	82,807	82,807	85,595	85,595	85,595	88,383	88,383	88,383	91,171	91,171	91,171	93,959	87,525
4	Service Installation Fees	148,476	148,476	148,476	149,370	149,370	149,370	150,264	150,264	150,264	151,158	151,158	151,158	152,052	149,989
5	Total Cash CIAC	530,427	530,427	530,427	539,047	539,047	539,047	547,667	547,667	547,667	556,287	556,287	556,287	564,907	545,015
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180	145,180
8	Services	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455
11	Total Property CIAC	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122	158,122
12	Total Water CIAC	688,549	688,549	688,549	697,169	697,169	697,169	705,789	705,789	705,789	714,409	714,409	714,409	723,029	703,137
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendantory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Adjustments		NA
4	12/31/93 Balance		NA
	1994		
5	Additions		NA
6	Adjustments		NA
7	12/31/94 Balance		NA
	1995		
8	Additions		NA
9	Adjustments		NA
10	12/31/95 Balance		NA
	1996		
11	Additions		NA
12	Adjustments		NA
13	12/31/96 Balance		NA
	1997		
14	Additions		NA
15	Adjustments		NA
16	12/31/97 Balance		NA
	1998		
17	Additions		NA
18	Adjustments		NA
19	12/31/98 Balance		NA
	1999		
20	Additions		NA
21	Adjustments		NA
22	12/31/99 Balance		NA

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

Florida Public Service Commission

Silver Lake Est/Western Shores
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

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order		
2000		
23 Additions		NA
24 Adjustments		NA
25 12/31/00 Balance		NA
2001		
26 Additions		NA
27 Adjustments		NA
28 12/31/01 Balance		NA
2002		
29 Additions		NA
30 Adjustments		NA
31 12/31/02 Balance		NA
2003		
32 Additions		NA
33 Adjustments		NA
34 06/30/04 Amend. Order Balance	192,737	NA
2004		
35 Additions	8,342	NA
36 Adjustments	0	NA
37 12/31/04 Balance	201,079	NA
2005		
38 Additions	18,326	NA
39 Adjustments	0	NA
40 12/31/05 Balance	219,404	NA
2006		
41 Additions	19,830	NA
42 Adjustments	0	NA
43 12/31/06 Balance	239,235	NA
2007		
44 Additions	21,271	NA
45 Adjustments	0	NA
46 12/31/07 Balance	260,505	NA

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

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission
 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	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Adjusted		(6) %	(7) Amount		(9) %	(10) Amount
WATER										
Cash										
1	Water Treatment Equipment	78,148	0.00%	0	86,338	0.00%	0	95,428	0.00%	0
2	Meter Fees	(18,524)	0.00%	0	(16,649)	0.00%	0	(14,596)	0.00%	0
3	Main Extension Charge	6,041	0.00%	0	7,586	0.00%	0	9,711	0.00%	0
4	Service Installation Fees	52,838	0.00%	0	56,419	0.00%	0	60,122	0.00%	0
5	Total Cash	118,503		0	133,693		0	150,665		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	89,182	0.00%	0	92,644	0.00%	0	96,011	0.00%	0
8	Services	1,399	0.00%	0	1,642	0.00%	0	1,805	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	1,013	0.00%	0	1,157	0.00%	0	1,300	0.00%	0
11	Total Property	91,595		0	95,444		0	99,116		0
12	Total Water	210,098		0	229,137		0	249,781		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

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

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

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	90,872	91,616	92,360	93,117	93,874	94,630	95,400	96,169	96,938	97,720	98,502	99,284	100,079	95,428
2	Meter Fees	(15,645)	(15,473)	(15,301)	(15,127)	(14,952)	(14,778)	(14,601)	(14,424)	(14,247)	(14,068)	(13,889)	(13,710)	(13,528)	(14,596)
3	Main Extension Charge	8,480	8,677	8,875	9,078	9,282	9,486	9,696	9,907	10,117	10,334	10,551	10,768	10,992	9,711
4	Service Installation Fees	58,253	58,562	58,871	59,182	59,494	59,805	60,118	60,431	60,744	61,059	61,374	61,689	62,005	60,122
5	Total Cash	141,960	143,382	144,805	146,251	147,697	149,143	150,613	152,083	153,552	155,045	156,539	158,032	159,548	150,665
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	94,323	94,604	94,886	95,167	95,448	95,730	96,011	96,292	96,574	96,855	97,136	97,418	97,699	96,011
8	Services	1,724	1,737	1,751	1,764	1,778	1,791	1,805	1,818	1,832	1,845	1,859	1,872	1,886	1,805
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,229	1,241	1,253	1,264	1,276	1,288	1,300	1,312	1,324	1,336	1,348	1,360	1,372	1,300
11	Total Property	97,275	97,582	97,889	98,196	98,502	98,809	99,116	99,423	99,730	100,036	100,343	100,650	100,957	99,116
12	Total Water	239,235	240,964	242,694	244,447	246,200	247,953	249,729	251,505	253,282	255,082	256,882	258,682	260,505	249,781
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: A-15

Docket No. 060368-WS

Page: 1 of 1

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

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

Silver Lake Est/Western Shores
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.

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

Silver Lake Est/Western Shores

Schedule: A-17

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System:				
Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	4.303%	4.303%	4.303%
15	Assets Allocated - Water (line 7 x line 14)	93,229	92,864	117,374
16	Liabilities Allocated - Water (line 12 x line 14)	27,858	58,274	65,733
17	Allocation Percentage - Sewer	0.000%	0.000%	0.000%
18	Assets Allocated - Sewer (line 7 x line 17)	0	0	0
19	Liabilities Allocated - Sewer (line 12 x line 17)	0	0	0
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	12,993	42,190	93,651
21	Sewer	0	0	0
Other Regulatory Assets				
22	Water	99,088	94,134	84,225
23	Sewer	0	0	0
Other Deferred Debits				
24	Water	2,605	902	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>180,056</u>	<u>171,816</u>	<u>229,517</u>
27	Sewer (Lines 18-19+21+23+25)	<u>0</u>	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Silver Lake Est/Western Shores
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	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

Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores
 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

Silver Lake Est/Western Shores

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	Liabilities	Prior Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Average	Test Year End	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	52,724,742	0
2		Preferred Stock Issued																0
3		Additional Paid in Capital																1,055,413
4		Retained Earnings	(14,801,624)	(14,709,856)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)		0
5		Other Equity Capital																0
6		TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104		0
7		TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567		445,567
9		Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,507,999	1,263,685	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	3,197,336	(3,739)	2,211,744	0	1,784,555		1,784,555
10		Customer Deposits	566,194	563,075	567,855	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	625,567	585,996		585,996
11		Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(93,342)	(32,296)	(128,804)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)			(255,913)
12		Accrued Interest	15,804	12,270	13,697	11,141	5,265	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822			12,822
13		Accrued Dividends	0	0	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		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	3,453,764	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223		3,018,223
16		Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	6,600		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	25,663,472	26,035,036	25,347,205			25,347,205
18		Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,190,086)	(10,262,923)	(10,193,825)	(10,326,776)	(10,525,056)	(9,925,031)			(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	298,717			298,717
20		Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,866	15,704,122	15,930,246	15,663,338	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890			15,720,890
21		TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817			57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	2,567,229	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

Silver Lake Est/Western Shores
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

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**Silver Lake Est/Western Shores
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Silver Lake Est/Western Shores

Docket No. 060368-WS

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

Florida Public Service Commission

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	460,233	(107)	460,127	17,350	477,477	6,795	484,272	256,826	741,099	B-4
2	Operation & Maintenance	290,372	17,512	307,883	(590)	307,294	118,772	426,066	3,793	429,859	B-5
3	Depreciation, net of CIAC Amort., U&U	0	47,392	47,392	12,442	59,834	22,349	82,183	0	82,183	B-13
4	Amortization	0	0	0	9,909	9,909	0	9,909	0	9,909	B-3
5	Taxes Other Than Income	46,445	0	46,445	(1,819)	44,626	5,291	49,917	11,557	61,474	B-15
6	Provision for Income Taxes	47,608	(21,576)	26,032	(9,458)	16,574	(55,700)	(39,126)	87,970	48,844	C-1
7	OPERATING EXPENSES	384,425	43,328	427,752	10,485	438,237	90,713	528,950	103,320	632,270	
8	NET OPERATING INCOME	75,809	(43,435)	32,374	6,866	39,240	(83,917)	(44,678)	153,506	108,829	
9	RATE BASE	0	1,126,426	1,126,426	34,251	1,160,677	225,756	1,386,433		1,386,433	A-1
10	RATE OF RETURN	-		2.87%						7.85%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	(107)	NA	
3	TOTAL	(107)	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	2,599	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.	1,787	NA
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	9,425	NA
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	3,701	NA
12	TOTAL	17,512	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	65,718	NA	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(18,326)	NA	
17	TOTAL	47,392	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	(21,576)	NA	C-1
31	TOTAL	(21,576)	NA	
32				
33	TOTAL INCOME ADJUSTMENTS	43,221	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	17,350	NA	
3	TOTAL	17,350	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (10,551)	NA	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions (401)	NA	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits (2,098)	NA	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (4,162)	NA	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	NA	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges 9,019	NA	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges 2	NA	
13	Chemicals	Adj. for increase in chlorine costs 15	NA	
14	Materials & Supplies	Adj. for Increase in spending to improvement and repairs that are not capital in nature. 6,775	NA	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 511	NA	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. (6,461)	NA	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 19,763	NA	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines. (22,486)	NA	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. (3,458)	NA	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (4,441)	NA	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. (270)	NA	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. (314)	NA	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (13,598)	NA	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (820)	NA	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 1,211	NA	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (972)	NA	
27	Insurance - Other	Adj. for volatile charges from year to year. (558)	NA	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's (14)	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	None 0	NA	
30	Reg. Comm. Exp. - Rate Case Other	None 0	NA	
31	Bad Debt Expense	Adj. for improved delinquencies (7,516)	NA	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 33,766)	NA	
33	Non-recurring 2005 Bonus True-up	670	NA	
34	Purchased Power Rate Increase Pass Through	5,746	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	52	NA	
36	TOTAL	(590)	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	13,947	NA	
40	CIAC amortization adjusted for additional contributions	(1,505)	NA	
41	TOTAL	12,442	NA	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: B-3

Docket No. 060368-WS

Page: 3 of 5

Schedule Year Ended: 12/31/2006 - continued

Preparer: Jack Schreyer

Historical [] Projected [X]

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	9,909	NA	
45	-	0	NA	
46	TOTAL	9,909	NA	
47				
48	E. TAXES OTHER THAN INCOME TAX			
49	1. RAF on revenue from customer growth and rate index	781	NA	B-15
50	2. Payroll tax adjustment	(851)	NA	
51	3. Property taxes associated with plant additions	(1,748)	NA	
52	4. Property Tax adjustment for Future Use plant	0	NA	
53	TOTAL	(1,819)	NA	
54				
55	F. INCOME TAXES			
56	1. Income tax impact of the adjustments to per book income	(9,458)	NA	C-1
57	TOTAL	(9,458)	NA	
58				
59	TOTAL INCOME ADJUSTMENTS	27,834	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
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	6,795	NA	
3	TOTAL	6,795	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add 27,352	NA	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (976)	NA	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 6,481	NA	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 3,634	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% 1,973	NA	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 26	NA	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 517	NA	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 2,610	NA	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 44	NA	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 436	NA	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 172	NA	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 4,076	NA	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 403	NA	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,321	NA	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 236	NA	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 19	NA	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,564	NA	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 80	NA	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 354	NA	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 36	NA	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 151	NA	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 12	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. (1,285)	NA	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 9,211	NA	
33	Non-recurring 2005 Bonus True-up	690	NA	
34	Purchased Power Rate Increase Pass Through	5,919	NA	
35	Contractual Services - Other	Customer Call Center conversion 16,428	NA	
36	Reg. Comm. Exp. - Rate Case Amort.	37,761	NA	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(1,473)	NA	
38	TOTAL	118,772	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	23,789	NA	
42	CIAC amortization adjusted for additional contributions	(1,440)	NA	
43	TOTAL	22,349	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	306	NA	
52	2. Payroll tax adjustment	2,241	NA	
53	3. Property taxes associated with plant additions	2,744	NA	
54	4. Property Tax adjustment for Future Use plant	0	NA	
55	TOTAL	5,291	NA	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(55,700)	NA	C-1
59	TOTAL	(55,700)	NA	
60				
61	TOTAL INCOME ADJUSTMENTS	97,508	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Silver Lake Est/Western Shores
 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>256,826</u>	<u>NA</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>3,793</u>	<u>NA</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>11,557</u>	<u>NA</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	484,272	NA	
12	Plus Required Revenue Adjustment	<u>256,826</u>	<u>NA</u>	
13	Rate Year Revenue at Proposed Rates	741,099	NA	
14				
15	Less Operating Expenses Before Income Taxes	(583,426)	NA	
16	Less Interest Expense	(31,059)	NA	
17	Taxable Income	<u>126,614</u>	<u>NA</u>	
18	Income Tax at Composite Rate of	38.58% 48,841	NA	
19	Less Income Tax at Present Rates	39,126	NA	
20				
21	Income Tax Adjustment	<u>87,967</u>	<u>NA</u>	

Test Year Operating Revenues

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Florida Public Service Commission

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.

(1) WATER			(2)			(3) SEWER			(4)		
Line No.	Account No. and Description	Revenues				Account No. and Description	Revenues				
1	WATER SALES					SEWER SALES					
2	460 Unmetered Water Revenue					521.1 Flat Rate - Residential	NA				
3	461.1 Metered - Residential	449,649				521.2 Flat Rate - Commercial					
4	461.2 Metered - Commercial	6,943				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	456,592				TOTAL SEWER SALES	0				
19											
20	OTHER WATER REVENUES					OTHER SEWER REVENUES					
21	470 Forfeited Discounts					531 Sale Of Sludge					
22	471 Misc. Service Revenues	3,535				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	3,535				TOTAL OTHER SEWER REVENUES	0				
27											
28	TOTAL WATER OPERATING REVENUES	460,127				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

Silver Lake Est/Western Shores
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	58,167	0	58,167	47,616	(10,551)	670	48,286	75,639	27,352	690	76,329
2	603 Salaries & Wages - Officers, Exec.	2,718	0	2,718	2,317	(401)	0	2,317	1,340	(976)	0	1,340
3	604 Employee Pensions & Benefits	16,454	0	16,454	14,356	(2,098)	0	14,356	20,837	6,481	0	20,837
4	610 Purchased Water	21,643	0	21,643	17,482	(4,162)	0	17,482	21,115	3,634	0	21,115
5	615 Purchased Power	43,825	0	43,825	52,845	9,019	5,746	58,591	60,564	1,973	5,919	66,482
6	616 Fuel for Purchased Power	129	0	129	131	2	0	131	156	26	0	156
7	618 Chemicals	4,632	0	4,632	4,646	15	0	4,646	5,163	517	0	5,163
8	620 Materials & Supplies	7,920	0	7,920	14,695	6,775	0	14,695	17,305	2,610	0	17,305
9	631 Contractual Services - Engineering	481	0	481	992	511	0	992	1,036	44	0	1,036
10	632 Contractual Services - Accounting	14,410	0	14,410	7,949	(6,461)	0	7,949	8,385	436	0	8,385
11	633 Contractual Services - Legal	17	2,599	2,616	22,380	19,763	0	22,380	22,552	172	0	22,552
12	634 Contractual Services - Mgmt. Fees	49,493	0	49,493	27,007	(22,486)	0	27,007	31,083	4,076	0	31,083
13	635 Contractual Services - Testing	9,993	0	9,993	6,535	(3,458)	0	6,535	6,938	403	0	6,938
14	636 Contractual Services - Other	20,498	0	20,498	16,057	(4,441)	0	16,057	17,378	1,321	16,428	33,806
15	641 Rental of Building/Real Prop.	1,406	0	1,406	1,136	(270)	0	1,136	1,372	236	0	1,372
16	642 Rental of Equipment	519	0	519	206	(314)	0	206	225	19	0	225
17	650 Transportation Expenses	21,374	1,787	23,161	9,563	(13,598)	0	9,563	12,127	2,564	0	12,127
18	656 Insurance - Vehicle	1,421	0	1,421	601	(820)	0	601	681	80	0	681
19	657 Insurance - General Liability	2,683	0	2,683	3,894	1,211	0	3,894	4,248	354	0	4,248
20	658 Insurance - Workman's Comp.	1,533	0	1,533	561	(972)	0	561	597	36	0	597
21	659 Insurance - Other	1,966	0	1,966	1,408	(558)	0	1,408	1,559	151	0	1,559
22	660 Advertising Expense	72	0	72	58	(14)	0	58	70	12	0	70
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	37,761	37,761
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	1,953	9,425	11,378	3,863	(7,516)	0	3,863	2,578	(1,285)	0	2,578
26	675 Miscellaneous Expense	7,063	3,701	10,764	44,530	33,766	52	44,582	53,793	9,211	(1,473)	52,320
27	TOTAL WATER O & M EXPENSES	290,372	17,512	307,883	300,825	(7,058)	6,468	307,294	366,741	59,447	59,325	426,066

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 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) 2005 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2005 Dec	(14) Total Per Books Annual
1	601 Salaries & Wages - Employees	5,646	4,257	8,195	4,763	4,263	5,105	2,061	3,518	5,761	3,381	4,810	6,407	58,167	
2	603 Salaries & Wages - Officers, Exec.	0	240	542	348	319	397	342	244	440	330	388	(872)	2,718	
3	604 Employee Pensions & Benefits	970	1,162	1,860	1,434	1,465	1,656	1,500	1,710	2,146	550	1,794	207	16,454	
4	610 Purchased Water	0	0	4,759	1,696	1,242	2,475	1,549	0	3,086	1,446	2,249	3,141	21,643	
5	615 Purchased Power	3,107	80	6,620	3,071	241	8,226	2,811	3,158	3,653	4,035	4,536	4,287	43,825	
6	616 Fuel for Purchased Power	0	0	28	10	7	15	9	0	18	9	13	19	129	
7	618 Chemicals	1,402	0	292	579	76	1,057	95	0	189	89	597	255	4,632	
8	620 Materials & Supplies	42	960	(924)	350	899	813	629	770	1,136	406	1,656	1,183	7,920	
9	631 Contractual Services - Engineering	0	0	46	16	12	24	15	0	98	82	90	98	481	
10	632 Contractual Services - Accounting	0	246	766	431	382	3,897	2,767	874	1,877	821	1,071	1,277	14,410	
11	633 Contractual Services - Legal	0	0	4	1	1	2	1	0	2	1	2	2	17	
12	634 Contractual Services - Mgmt. Fees	0	2,399	5,674	3,988	4,334	4,541	4,119	4,178	4,001	4,534	5,951	5,775	49,493	
13	635 Contractual Services - Testing	0	383	1,724	422	578	481	1,762	1,449	805	532	457	1,399	9,993	
14	636 Contractual Services - Other	775	966	5,320	2,020	1,417	(324)	1,231	942	1,528	2,292	2,382	1,949	20,498	
15	641 Rental of Building/Real Prop.	0	0	309	110	81	161	101	0	200	94	146	204	1,406	
16	642 Rental of Equipment	0	0	97	92	6	12	7	0	14	7	11	274	519	
17	650 Transportation Expenses	0	1,143	2,333	1,617	1,647	1,820	2,092	1,568	2,936	2,084	2,391	1,744	21,374	
18	656 Insurance - Vehicle	0	97	173	124	117	136	123	98	147	122	135	149	1,421	
19	657 Insurance - General Liability	0	183	326	234	220	258	233	186	279	230	254	281	2,683	
20	658 Insurance - Workman's Comp.	0	138	138	138	138	138	141	141	141	140	140	140	1,533	
21	659 Insurance - Other	0	134	239	171	161	189	171	137	205	168	186	205	1,966	
22	660 Advertising Expense	0	0	16	6	4	8	5	0	10	5	7	10	72	
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	326	405	76	27	607	328	25	0	50	23	36	50	1,953	
26	675 Miscellaneous Expense	1,000	31	933	421	311	1,086	325	45	799	973	457	681	7,063	
27	TOTAL WATER O & M EXPENSES	13,268	12,824	39,547	22,071	18,528	32,500	22,115	19,018	29,524	22,351	29,759	28,867	290,372	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 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) 2006 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2006 Dec	(13) Forecast Annual	(14) Total Annual
1	601 Salaries & Wages - Employees	2,763	2,500	3,063	3,577	4,053	2,909	2,088	5,916	5,443	6,068	5,703	3,533	47,616	
2	603 Salaries & Wages - Officers, Exec.	384	285	(259)	301	338	286	285	165	159	191	164	17	2,317	
3	604 Employee Pensions & Benefits	1,388	1,479	(1,350)	1,547	1,393	1,117	1,377	1,550	1,518	1,599	1,538	1,198	14,356	
4	610 Purchased Water	2,051	547	593	797	1,391	568	546	2,607	2,507	3,013	2,586	275	17,482	
5	615 Purchased Power	3,861	3,961	4,723	5,878	6,784	6,467	5,261	3,331	3,396	3,254	3,176	2,753	52,845	
6	616 Fuel for Purchased Power	12	3	4	5	35	3	3	15	15	18	15	2	131	
7	618 Chemicals	158	772	36	784	85	35	763	414	423	455	431	290	4,646	
8	620 Materials & Supplies	679	986	2,958	586	369	734	3,720	971	987	952	931	821	14,695	
9	631 Contractual Services - Engineering	88	73	74	76	81	73	73	96	96	97	93	71	992	
10	632 Contractual Services - Accounting	502	1,313	813	835	513	810	808	533	541	542	496	243	7,949	
11	633 Contractual Services - Legal	2	0	0	1	1	0	0	2	2	2	2	22,366	22,380	
12	634 Contractual Services - Mgmt. Fees	3,801	3,517	3,281	3,207	3,887	3,628	1,698	946	910	1,094	938	100	27,007	
13	635 Contractual Services - Testing	437	124	287	294	369	284	281	949	955	960	916	678	6,535	
14	636 Contractual Services - Other	1,889	758	787	837	1,035	761	762	2,011	2,005	2,101	1,954	1,158	16,057	
15	641 Rental of Building/Real Prop.	133	36	39	52	90	37	35	169	163	196	168	18	1,136	
16	642 Rental of Equipment	10	35	32	4	7	66	3	12	12	14	12	1	206	
17	650 Transportation Expenses	2,069	1,660	1,632	891	411	789	104	476	458	550	472	50	9,563	
18	656 Insurance - Vehicle	79	55	55	59	68	55	55	42	40	48	41	4	601	
19	657 Insurance - General Liability	549	496	498	504	522	497	496	79	76	91	78	8	3,894	
20	658 Insurance - Workman's Comp.	81	80	80	80	80	80	80	0	0	0	0	0	561	
21	659 Insurance - Other	192	158	159	164	177	159	158	57	55	66	57	6	1,408	
22	660 Advertising Expense	7	2	2	3	5	2	2	9	8	10	9	1	58	
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	33	9	10	13	1,539	229	(271)	351	494	502	496	458	3,863	
26	675 Miscellaneous Expense	458	318	240	185	365	199	3,388	8,106	8,255	7,872	7,791	7,353	44,530	
27	TOTAL WATER O & M EXPENSES	21,625	19,166	17,756	20,678	23,601	19,787	21,715	28,808	28,518	29,697	28,067	41,407	300,825	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

Line No.	Account No. and Name	2007												Total Budgeted Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	6,917	5,364	5,411	5,621	6,236	5,385	5,362	7,491	7,389	7,911	7,470	5,083	75,639
2	603 Salaries & Wages - Officers, Exec.	157	42	45	61	107	44	42	200	192	231	198	21	1,340
3	604 Employee Pensions & Benefits	1,959	2,044	(1,139)	2,123	1,957	1,636	1,926	2,149	2,111	2,210	2,136	1,725	20,837
4	610 Purchased Water	2,477	661	716	962	1,681	686	659	3,149	3,029	3,640	3,124	333	21,115
5	615 Purchased Power	4,435	4,531	5,402	6,723	7,765	7,393	6,014	3,836	3,909	3,751	3,657	3,147	60,564
6	616 Fuel for Purchased Power	15	4	4	6	41	4	4	19	18	22	19	2	156
7	618 Chemicals	186	840	44	855	103	42	830	468	478	515	486	315	5,163
8	620 Materials & Supplies	801	1,161	3,480	690	436	865	4,374	1,145	1,164	1,124	1,099	966	17,305
9	631 Contractual Services - Engineering	93	75	76	78	85	76	75	101	103	103	98	71	1,036
10	632 Contractual Services - Accounting	551	1,335	831	858	547	828	825	593	599	612	555	250	8,385
11	633 Contractual Services - Legal	2	1	1	1	1	1	1	2	2	3	2	22,535	22,552
12	634 Contractual Services - Mgmt. Fees	4,363	4,001	3,735	3,656	4,444	4,128	1,939	1,143	1,099	1,321	1,134	121	31,083
13	635 Contractual Services - Testing	482	136	301	312	400	298	295	1,009	1,014	1,028	975	688	6,938
14	636 Contractual Services - Other	2,043	800	834	899	1,139	804	804	2,206	2,192	2,325	2,147	1,186	17,378
15	641 Rental of Building/Real Prop.	161	43	47	63	109	45	43	205	197	236	203	22	1,372
16	642 Rental of Equipment	12	35	33	5	8	67	3	15	14	17	15	2	225
17	650 Transportation Expenses	2,653	2,147	2,109	1,145	511	1,015	124	575	553	665	570	61	12,127
18	656 Insurance - Vehicle	89	60	60	64	76	60	60	50	48	58	50	5	681
19	657 Insurance - General Liability	597	535	537	544	566	536	535	95	91	110	94	10	4,248
20	658 Insurance - Workman's Comp.	87	85	85	85	85	85	85	0	0	0	0	0	597
21	659 Insurance - Other	213	171	172	177	193	171	171	69	67	80	69	7	1,559
22	660 Advertising Expense	8	2	2	3	6	2	2	10	10	12	10	1	70
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	40	11	11	15	976	149	(165)	244	332	342	334	289	2,578
26	675 Miscellaneous Expense	554	383	290	223	442	239	4,094	9,792	9,972	9,510	9,412	8,883	53,793
27	TOTAL WATER O & M EXPENSES	28,894	24,464	23,086	25,169	27,912	24,557	28,102	34,566	34,585	35,826	33,857	45,723	366,741

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

Florida Public Service Commission

Silver Lake Est/Western Shores
 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0

Florida Public Service Commission

Detail of Operation & Maintenance Expenses By Month - Sewer

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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores
 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.	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 Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	42,400	58,167	15,767	37.19%
2	603	Salaries & Wages - Officers, Exec.	0	2,718	2,718	-
3	604	Employee Pensions & Benefits	13,804	16,454	2,650	19.19%
4	610	Purchased Water	0	21,643	21,643	-
5	615	Purchased Power	41,669	43,825	2,156	5.17%
6	616	Fuel for Power Production	133	129	(4)	-3.30%
7	618	Chemicals	1,093	4,632	3,539	323.75%
8	620	Materials & Supplies	7,722	7,920	198	2.56%
9	631	Contractual Services - Engineering	3	481	478	15946.41%
10	632	Contractual Services - Accounting	794	14,410	13,616	1714.89%
11	633	Contractual Services - Legal	1,987	2,616	629	31.68%
12	634	Contractual Services - Mgmt. Fees	0	49,493	49,493	-
13	635	Contractual Services - Testing	3,978	9,993	6,015	151.21%
14	636	Contractual Services - Other	24,365	20,498	(3,867)	-15.87%
15	641	Rental of Building/Real Prop.	1,348	1,406	58	4.31%
16	642	Rental of Equipment	90	519	429	477.14%
17	650	Transportation Expenses	26,778	23,161	(3,617)	-13.51%
18	656	Insurance - Vehicle	711	1,421	710	99.87%
19	657	Insurance - General Liability	1,513	2,683	1,170	77.34%
20	658	Insurance - Workman's Comp.	678	1,533	855	126.11%
21	659	Insurance - Other	189	1,966	1,777	940.21%
22	660	Advertising Expense	445	72	(373)	-83.92%
23	666	Reg. Comm. Exp. - Rate Case Amort.	5,206	0	(5,206)	-100.00%
24	667	Reg. Comm. Exp. - Other	1,516	0	(1,516)	-100.00%
25	670	Bad Debt Expense	2,431	11,378	8,947	368.04%
26	675	Miscellaneous Expense	22,761	10,764	(11,997)	-52.71%
27		TOTAL WATER O & M EXPENSES	201,614	307,883	106,269	52.71%
28		Total Customers (ERCs)	1,729.8	1,853.3	123.5	7.14%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				18.18%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-7 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.

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

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	-
28	TOTAL SEWER O & M EXPENSES		0	0	0	0.00%
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****Silver Lake Est/Western Shores**
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005Schedule: 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.

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

Contractual Services

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	41,639	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	8.184%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	8.184%	151,046	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		151,046		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>37,761</u>		<u>0</u>
m					

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Date	(2) Maintenance Projects greater than 2% of test year revenues per : Description	(3) Total Cost	(4) How often to Repeat
1		WATER:		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		SEWER:		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Silver Lake Est/Western Shores

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	(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	4.30%	0.00%		4.30%	Customers *	2,718	0		2,718
2	604 / 704	Pensions & Benefits	4.30%	0.00%		4.30%	Customers *	16,454	0		16,454
3	632 / 732	Contractual Services - Acctg	4.30%	0.00%		4.30%	Customers *	14,410	0		14,410
4	633 / 733	Contractual Services - Legal	4.30%	0.00%		4.30%	Customers *	2,616	0		2,616
5	634 / 734	Contractual Services - Mgmt.	4.30%	0.00%		4.30%	Customers *	49,493	0		49,493
6	641 / 741	Rental of Building/Real Prop.	4.30%	0.00%		4.30%	Customers *	1,406	0		1,406
7	656 / 756	Insurance - Vehicle	4.30%	0.00%		4.30%	Customers *	1,421	0		1,421
8	657 / 757	Insurance - General Liability	4.30%	0.00%		4.30%	Customers *	2,683	0		2,683
9	658 / 758	Insurance - Work. Comp.	4.30%	0.00%		4.30%	Customers *	1,533	0		1,533
10	659 / 759	Insurance - Other	4.30%	0.00%		4.30%	Customers *	1,966	0		1,966
11	675 / 775	Miscellaneous Expense	4.30%	0.00%		4.30%	Customers *	10,764	0		10,764

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

Silver Lake Est/Western Shores

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) (5) (6) (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) (10) (11) (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	4.30%	0.00%		4.30%	Customers *	2,317	0		2,317
2	604 / 704	Pensions & Benefits	4.30%	0.00%		4.30%	Customers *	14,356	0		14,356
3	632 / 732	Contractual Services - Acctg	4.30%	0.00%		4.30%	Customers *	7,949	0		7,949
4	633 / 733	Contractual Services - Legal	4.30%	0.00%		4.30%	Customers *	22,380	0		22,380
5	634 / 734	Contractual Services - Mgmt.	4.30%	0.00%		4.30%	Customers *	27,007	0		27,007
6	641 / 741	Rental of Building/Real Prop.	4.30%	0.00%		4.30%	Customers *	1,136	0		1,136
7	656 / 756	Insurance - Vehicle	4.30%	0.00%		4.30%	Customers *	601	0		601
8	657 / 757	Insurance - General Liability	4.30%	0.00%		4.30%	Customers *	3,894	0		3,894
9	658 / 758	Insurance - Work. Comp.	4.30%	0.00%		4.30%	Customers *	561	0		561
10	659 / 759	Insurance - Other	4.30%	0.00%		4.30%	Customers *	1,408	0		1,408
11	675 / 775	Miscellaneous Expense	4.30%	0.00%		4.30%	Customers *	44,582	0		44,582

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

Silver Lake Est/Western Shores

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	(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	5.18%	0.00%		5.18%	ERCs *	1,340	0		1,340
2	604 / 704	Pensions & Benefits	5.18%	0.00%		5.18%	ERCs *	20,837	0		20,837
3	632 / 732	Contractual Services - Acctg	5.18%	0.00%		5.18%	ERCs *	8,385	0		8,385
4	633 / 733	Contractual Services - Legal	5.18%	0.00%		5.18%	ERCs *	22,552	0		22,552
5	634 / 734	Contractual Services - Mgmt.	5.18%	0.00%		5.18%	ERCs *	31,083	0		31,083
6	641 / 741	Rental of Building/Real Prop.	5.18%	0.00%		5.18%	ERCs *	1,372	0		1,372
7	656 / 756	Insurance - Vehicle	5.18%	0.00%		5.18%	ERCs *	681	0		681
8	657 / 757	Insurance - General Liability	5.18%	0.00%		5.18%	ERCs *	4,248	0		4,248
9	658 / 758	Insurance - Work. Comp.	5.18%	0.00%		5.18%	ERCs *	597	0		597
10	659 / 759	Insurance - Other	5.18%	0.00%		5.18%	ERCs *	1,559	0		1,559
11	666 / 766	Rate Case Amort	8.18%	0.00%		8.18%	ERCs	37,761	0		37,761
12	675 / 775	Miscellaneous Expense	5.18%	0.00%		5.18%	ERCs *	52,320	0		52,320

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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	248	248	100.00%	248
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	2,911	2,911	100.00%	2,911
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	921	921	100.00%	921
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	5,952	5,952	100.00%	5,952
13	310.2 Power Generation Equipment	0	5,231	5,231	100.00%	5,231
14	311.2 Pumping Equipment	0	17,685	17,685	100.00%	17,685
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	6,695	6,695	100.00%	6,695
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	119	119	100.00%	119
26	330.4 Distr. Reservoirs & Standpipes	0	1,369	1,369	100.00%	1,369
27	331.4 Transm. & Distribution Mains	0	18,539	18,539	100.00%	18,539
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	4,593	4,593	100.00%	4,593
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	627	627	100.00%	627
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	830	830	100.00%	830
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	65,718	65,718		65,718
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(18,326)	(18,326)		(18,326)
48	NET DEPRECIATION EXPENSE - WATER	0	47,392	47,392		47,392
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	248	0	248	100.00%	248	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	3,034	0	3,034	100.00%	3,034	123
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	921	0	921	100.00%	921	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	5,952	0	5,952	100.00%	5,952	0
13	310.2 Power Generation Equipment	5,231	0	5,231	100.00%	5,231	0
14	311.2 Pumping Equipment	17,685	0	17,685	100.00%	17,685	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	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	6,733	0	6,733	100.00%	6,733	38
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	178	0	178	100.00%	178	59
26	330.4 Distr. Reservoirs & Standpipes	1,369	0	1,369	100.00%	1,369	0
27	331.4 Transm. & Distribution Mains	19,744	0	19,744	100.00%	19,744	1,206
28	333.4 Services	668	0	668	100.00%	668	668
29	334.4 Meters & Meter Installations	6,022	0	6,022	100.00%	6,022	1,429
30	335.4 Hydrants	172	0	172	100.00%	172	172
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	1,259	0	1,259	100.00%	1,259	1,259
37	340.51 Computer Equipment	4,583	0	4,583	100.00%	4,583	3,956
38	341.5 Transportation Equipment	3,990	0	3,990	100.00%	3,990	3,990
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	957	0	957	100.00%	957	957
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	830	0	830	100.00%	830	0
44	347.5 Miscellaneous Equipment	90	0	90	100.00%	90	90
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	79,665	0	79,665		79,665	13,947
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(19,830)	0	(19,830)		(19,830)	(1,505)
44	NET DEPRECIATION EXPENSE - WATER	59,834	0	59,834		59,834	12,442

Net Depreciation Expense - Water

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	248	0	248	100.00%	248	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	3,996	0	3,996	100.00%	3,996	961
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	921	0	921	100.00%	921	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	5,952	0	5,952	100.00%	5,952	0
13	310.2 Power Generation Equipment	5,231	0	5,231	100.00%	5,231	0
14	311.2 Pumping Equipment	17,685	0	17,685	100.00%	17,685	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	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	7,548	0	7,548	100.00%	7,548	814
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	178	0	178	100.00%	178	0
26	330.4 Distr. Reservoirs & Standpipes	1,369	0	1,369	100.00%	1,369	0
27	331.4 Transm. & Distribution Mains	21,967	0	21,967	100.00%	21,967	2,223
28	333.4 Services	748	0	748	100.00%	748	80
29	334.4 Meters & Meter Installations	6,568	0	6,568	100.00%	6,568	545
30	335.4 Hydrants	172	0	172	100.00%	172	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	1,889	0	1,889	100.00%	1,889	630
37	340.51 Computer Equipment	12,791	0	12,791	100.00%	12,791	8,208
38	341.5 Transportation Equipment	14,006	0	14,006	100.00%	14,006	10,016
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	1,572	0	1,572	100.00%	1,572	615
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	(830)
44	347.5 Miscellaneous Equipment	615	0	615	100.00%	615	526
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	103,454	0	103,454		103,454	23,789
43	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(21,271)	0	(21,271)	100.00%	(21,271)	(1,440)
44	NET DEPRECIATION EXPENSE - WATER	82,183	0	82,183		82,183	22,349

Net Depreciation Expense - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) 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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

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

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Adjusted	Used &	Used &	Used &
		2006	Utility	Depreciation	Useful	Useful	Change Over	Prior Year
		Year	Adjustments	Expense	%	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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA	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
	Composite NU&U Rate							
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

Silver Lake Est/Western Shores
Docket No. 060368-WS

Schedule: B-15
Page: 1 of 1
Preparer: Jack Schreyer

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	20,706	5,041	20,698		46,445	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)	20,706	5,041	20,698	0	46,445	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	781				781	E-13
9	Payroll Tax Adjustment		(851)			(851)	B-5
10	Plant in Service Adjustment			(1,748)		(1,748)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	781	(851)	(1,748)	0	(1,819)	
13	Adjusted Intermed. Year (2006)	21,486	4,190	18,950	0	44,626	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	306				306	E-13
16	Payroll Tax Adjustment		2,241			2,241	B-5
17	Plant in Service Adjustment			2,744		2,744	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	306	2,241	2,744	0	5,291	
20	Adjusted Projected Rate Year (2007)	21,792	6,431	21,694	0	49,917	
21	RAFTs Assoc. with Revenue Increase	11,557				11,557	B-3
22	Total Projected Rate Year (2007)	33,349	6,431	21,694	0	61,474	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
42	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2
Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%



**Silver Lake Est/Western Shores
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

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

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

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	47,608	(36,374)	11,234	(465)	10,769	(55,700)	(44,931)	C-2
2	Deferred Income Tax Expense	0	14,799	14,799	(8,994)	5,805	0	5,805	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>47,608</u>	<u>(21,576)</u>	<u>26,032</u>	<u>(9,458)</u>	<u>16,574</u>	<u>(55,700)</u>	<u>(39,126)</u>	
Sewer									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/05 Adjusted	(6) Sewer		(7) 12/31/05 Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Per Books	2005 Adjustments		(5) 12/31/05 Per Books	2005 Adjustments		
1	Taxable Operating Income before Interest	123,417	(65,010)	58,406	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(25,730)	(25,730)	NA	NA	NA	C-3
3	Taxable Income	123,417	(90,740)	32,677	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	NA	NA	C-4
6	Timing Differences	0	38,363	38,363	NA	NA	NA	C-5
7	Total Schedule M Adjustments	0	38,363	38,363	0	0	0	
8	Taxable Income Before State Taxes	123,417	(129,103)	(5,686)	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	6,788	(7,101)	(313)	0	NA	0	
13	Federal Taxable Income	116,629	(83,639)	32,990	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	40,820	(29,274)	11,546	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	40,820	(29,274)	11,546	0	NA	0	
18	Summary:							
19	Current State Income Tax	6,788	(7,101)	(313)	0	NA	0	
20	Current Federal Income Tax	40,820	(29,274)	11,546	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	47,608	(36,374)	11,234	0	NA	0	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Silver Lake Est/Western Shores
 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		(8) Supporting Schedules
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments	
1	Taxable Operating Income before Interest	58,406	(2,593)	55,814	NA	NA	B-1, B-2
2	Less: Interest Charges	(25,730)	(773)	(26,502)	NA	NA	C-3
3	Taxable Income	32,677	(3,365)	29,311	0	0	
4	Schedule M Adjustments						
5	Permanent Differences	0	0	0	NA	NA	C-4
6	Timing Differences	38,363	(23,314)	15,049	NA	NA	C-5
7	Total Schedule M Adjustments	38,363	(23,314)	15,049	0	0	
8	Taxable Income Before State Taxes	(5,686)	19,949	14,263	0	NA	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	
10							
11							
12	State Income Taxes	(313)	1,097	784	0	NA	
13	Federal Taxable Income	32,990	(4,463)	28,527	0	NA	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	11,546	(1,562)	9,984	0	NA	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	C-7
17	Current Federal Income Taxes	11,546	(1,562)	9,984	0	NA	
18	Summary:						
19	Current State Income Tax	(313)	1,097	784	0	NA	
20	Current Federal Income Tax	11,546	(1,562)	9,984	0	NA	
21	Total Current Income Tax Expense (To C-1)	11,234	(465)	10,769	0	NA	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments				
1	Taxable Operating Income before Interest	55,814	(139,617)	(83,803)	NA	NA	NA	NA	NA	NA	NA	B-1, B-2	
2	Less: Interest Charges	(26,502)	(4,776)	(31,278)	NA	NA	NA	NA	NA	NA	NA	C-3	
3	Taxable Income	29,311	(144,393)	(115,081)		0		0		0			
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	NA	NA	NA	NA	NA	NA	NA	C-4	
6	Timing Differences	15,049	0	15,049	NA	NA	NA	NA	NA	NA	NA	C-5	
7	Total Schedule M Adjustments	15,049	0	15,049		0		0		0			
8	Taxable Income Before State Taxes	14,263	(144,393)	(130,130)		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	784	(7,942)	(7,157)		0		NA		0			
13	Federal Taxable Income	28,527	(136,451)	(107,924)		0		NA		0			
14	Federal Tax Rate	35.0%	35.0%	35.0%		35.0%		35.0%		35.0%			
15	Federal Income Taxes	9,984	(47,758)	(37,773)		0		NA		0			
16	Less: Investment Tax Credit Realized This Year	0	0	0		0		NA		0		C-7	
17	Current Federal Income Taxes	9,984	(47,758)	(37,773)		0		NA		0			
18	Summary:												
19	Current State Income Tax	784	(7,942)	(7,157)		0		NA		0			
20	Current Federal Income Tax	9,984	(47,758)	(37,773)		0		NA		0			
21	Total Current Income Tax Expense (To C-1)	10,769	(55,700)	(44,931)		0		NA		0			

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	(5) 2005 Per Books	(6) Sewer		(7) 2005 Adjusted	(8) Supporting Schedules
		2005 Per Books	2005 Adjustments			2005 Per Books	2005 Adjustments		
1	Interest on Long-Term Debt	0	25,412	25,412 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	317	317	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	25,730	25,730	0	0	0		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
		Water					Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt											
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)	1,126,426		0	
Weighted Cost of Long Term Debt (D-1)	2.26%	25,412	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		25,412		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules	
		Water		2006 Adjusted	Sewer		2006 Adjusted		
		2005 Adjusted	2006 Adjustments		2005 Adjusted	2006 Adjustments		2006 Adjusted	
1	Interest on Long-Term Debt	25,412	773	26,185	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	317	0	317		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>25,730</u>	<u>773</u>	<u>26,502</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			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)	1,160,677			0		
Weighted Cost of Long Term Debt (D-1)	2.22%	26,185		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		<u>26,185</u>			<u>0</u>	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores
 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	
		Water		2007 Adjusted	Sewer		2007 Adjusted		
		2006 Adjusted	2007 Adjustments		2006 Adjusted	2007 Adjustments		2007 Adjusted	
1	Interest on Long-Term Debt	26,185	5,093	31,278	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	317	0	317		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>26,502</u>	<u>5,093</u>	<u>31,595</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			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)	1,386,433			0		
Weighted Cost of Long Term Debt (D-1)	2.22%	31,278		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		<u>31,278</u>			<u>0</u>	

Book/Tax Differences - Permanent

Florida Public Service Commission

Silver Lake Est/Western Shores
 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
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Silver Lake Est/Western Shores

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.	(1) Description	(2)			(5)			(8) Supporting Schedules
		12/31/05 Per Books	(3) Water 2005 Adjustments	(4) 12/31/05 Adjusted	12/31/05 Per Books	(6) Sewer 2005 Adjustments	(7) 12/31/05 Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	0	55,297	55,297	0	0	0	
2	Book Depreciation & Amortization	0	47,392	47,392	NA	NA	NA	B-13,14
3	Difference	0	7,904	7,904	0	0	0	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	11,889	11,889	0	0	0	
6	Regulatory Assets	0	10,666	10,666	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	38,363	38,363	0	0	0	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	2,110	2,110	0	0	0	
11	Timing Differences for Federal Taxes	0	36,253	36,253	0	0	0	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	12,689	12,689	0	0	0	
14	Total Deferred Taxes (to C-1)	0	14,799	14,799	0	0	0	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Silver Lake Est/Western Shores
 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. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
Timing Differences:								
1 Tax Depreciation & Amortization		55,297	12,062	67,359	0	0	0	
2 Book Depreciation & Amortization		47,392	12,442	59,834	NA	NA	NA	B-13,14
3 Difference		7,904	(380)	7,524	0	0	0	
4 Other Timing Differences (Itemize):								
5 Bad Debt		11,889	(11,889)	0	0	0	0	
6 Regulatory Assets		10,666	(10,666)	0	0	0	0	
7 All Other		0	0	0	0	0	0	
8 Total Timing Differences (To C-2)		38,363	(23,314)	15,049	0	0	0	
9 State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes		2,110	(1,282)	828	0	0	0	
11 Timing Differences for Federal Taxes		36,253	(22,032)	14,221	0	0	0	
12 Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes		12,689	(7,711)	4,977	0	0	0	
14 Total Deferred Taxes (to C-1)		14,799	(8,994)	5,805	0	0	0	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Silver Lake Est/Western Shores
 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.

(1) Line No. Description	(2) Water			(5) Sewer			(8) Supporting Schedules
	(2) 12/31/06 Adjusted	(3) 2007 Adjustments	(4) 12/31/07 Adjusted	(5) 12/31/06 Adjusted	(6) 2006 Adjustments	(7) 12/31/07 Adjusted	
Timing Differences:							
1 Tax Depreciation & Amortization	67,359	22,349	89,708	0	0	0	
2 Book Depreciation & Amortization	59,834	22,349	82,183	NA	NA	NA	B-13,14
3 Difference	7,524	0	7,524	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)	15,049	0	15,049	0	0	0	
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes	828	0	828	0	0	0	
11 Timing Differences for Federal Taxes	14,221	0	14,221	0	0	0	
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes	4,977	0	4,977	0	0	0	
14 Total Deferred Taxes (to C-1)	5,805	0	5,805	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Silver Lake Est/Western Shores

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
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	2,495	14,954	17,449				2,495	14,954	17,449
4	2006	3,105	18,606	21,711				3,105	18,606	21,711
5	2007	3,714	22,259	25,973				3,714	22,259	25,973
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State**Florida Public Service Commission****Silver Lake Est/Western Shores****Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 2 of 3

Preparer: Jack Schreyer

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.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	2,495		2,495
4	2006	2,495	609		3,105
5	2007	3,105	609		3,714
SEWER					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	0		0
10	2007	0	0		0

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission****Silver Lake Est/Western Shores**

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.

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	14,954	14,954	
4	2006	14,954	3,653	18,606	
5	2007	18,606	3,653	22,259	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	0	0	
9	2006	0	0	0	
10	2007	0	0	0	

Investment Tax Credits - Analysis

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

Florida Public Service Commission

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

Line No.	3% ITC			4% ITC		
	Beginning	Current	Ending	Beginning	Current	Ending
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						

1 NONE

NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Silver Lake Est/Western Shores
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)	(3) (4) (5) (6)				(7)	(8)	(9) (10) (11) (12)				(13)
		8% ITC		10% ITC								
Line No.	Year	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1		NONE										

Investment Tax Credits - Company Policies**Florida Public Service Commission****Silver Lake Est/Western Shores**

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****Silver Lake Est/Western Shores**

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

Silver Lake Est/Western Shores
 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
2005						
1	-					
2	-					
2006						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
2007						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns**Florida Public Service Commission****Silver Lake Est/Western Shores**
Docket No. 060368-WS
Test Year Ending 12/31/05Schedule: C-9
Page: 1 of 1
Preparer: Jack Schreyer

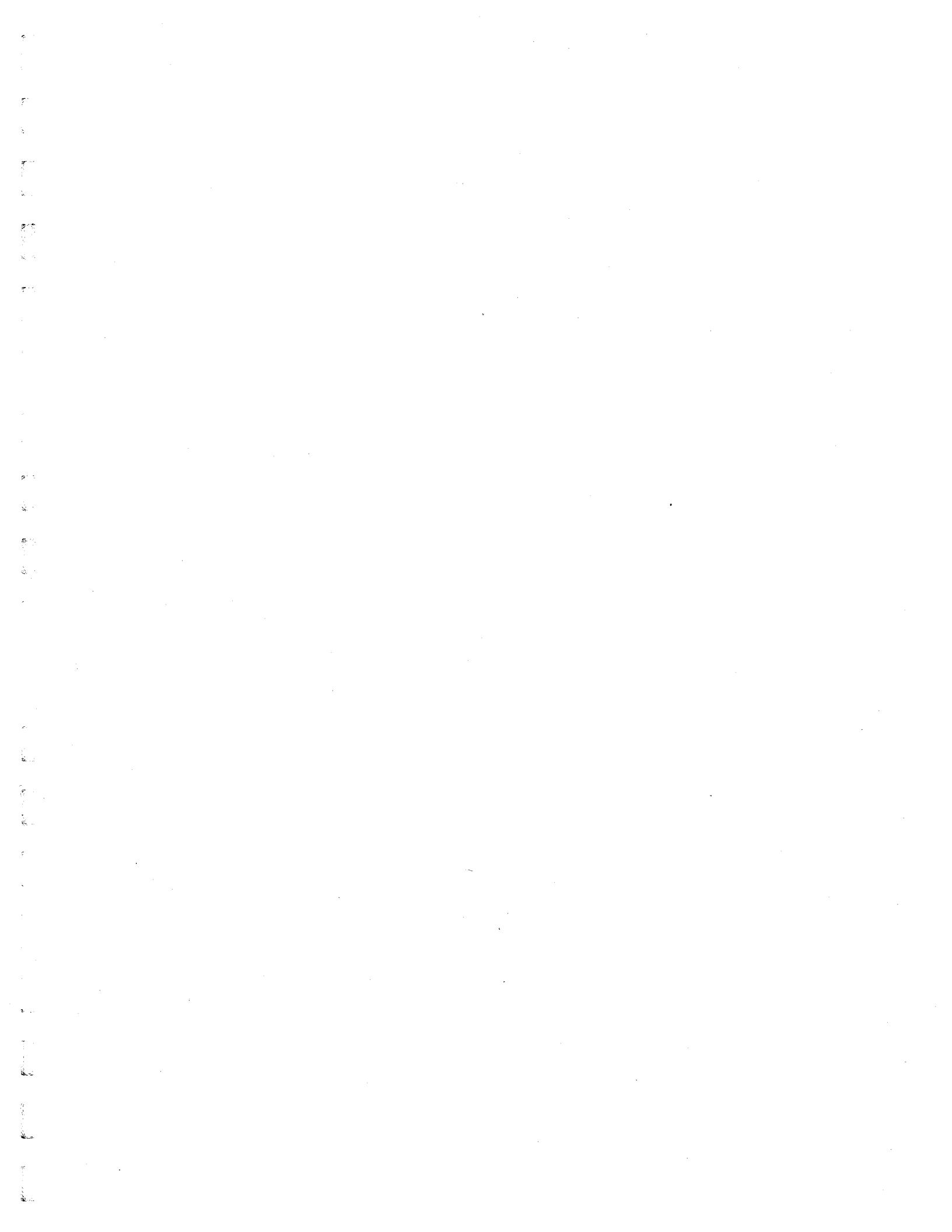
Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available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

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

Miscellaneous Tax Information**Florida Public Service Commission****Silver Lake Est/Western Shores**
Docket No. 060368-WS
Test Year Ending 12/31/05Schedule: 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 |



**Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores**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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	423,541	37.60%	6.00%	2.26%	25,412	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	635,311	56.40%	10.12%	5.71%	64,293	D-2
5	Customer Deposits	5,285	0.47%	6.00%	0.03%	317	D-2
6	Accumulated Deferred Income Taxes	62,289	5.53%	0.00%	0.00%	0	D-2
7	Total	<u>1,126,426</u>	<u>100.00%</u>		<u>7.99%</u>	<u>90,023</u>	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	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

Silver Lake Est/Western Shores**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
WATER							
1	Long-Term Debt	429,079	36.97%	6.00%	2.22%	25,745	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	643,619	55.45%	10.12%	5.61%	65,134	D-2
5	Customer Deposits	5,285	0.46%	6.00%	0.03%	317	D-2
6	Accumulated Deferred Income Taxes	82,694	7.12%	0.00%	0.00%	0	D-2
7	Total	<u>1,160,677</u>	<u>100.00%</u>		<u>7.86%</u>	<u>91,196</u>	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	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

Silver Lake Est/Western Shores**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.

(1)		(2)	(3)	(4)	(5)		(6)
Line		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	512,367	36.96%	6.00%	2.22%	30,742	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	768,551	55.43%	10.12%	5.61%	77,777	D-2
5	Customer Deposits	5,285	0.38%	6.00%	0.02%	317	D-2
6	Accumulated Deferred Income Taxes	100,230	7.23%	0.00%	0.00%	0	D-2
7	Total	<u>1,386,433</u>	<u>100.00%</u>		<u>7.85%</u>	<u>108,836</u>	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	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

Silver Lake Est/Western Shores

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 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)	(3) (4)		(5)	(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	Reconciled To Requested Rate Base	Supporting Schedules	
Water								
1	Long-Term Debt	0				423,541	423,541	D-5
2	Short-Term Debt	0					0	D-4
3	Preferred Stock	0					0	D-3
4	Common Stock	1,058,852				(423,541)	635,311	
5	Customer Deposits	5,285					5,285	D-7
6	Accumulated Deferred Income Taxes	62,289					62,289	
7	Total	<u>1,126,426</u>				<u>0</u>	<u>1,126,426</u>	A-1
Sewer								
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	Total	<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

Silver Lake Est/Western Shores**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 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)	(3) (4) (5) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
1 Long-Term Debt		429,079				429,079	D-5
2 Short-Term Debt		0				0	D-4
3 Preferred Stock		0				0	D-3
4 Common Stock		643,619				643,619	
5 Customer Deposits		5,285				5,285	D-7
6 Accumulated Deferred Income Taxes		82,694				82,694	
7 Total		<u>1,160,677</u>			<u>0</u>	<u>1,160,677</u>	A-1
Sewer							
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 Total		<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

13 Month Average Balance

Silver Lake Est/Western Shores**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

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.	(1) Class of Capital	(2) Average Test Year	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	512,367				512,367	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	768,551				768,551	
5	Customer Deposits	5,285				5,285	D-7
6	Accumulated Deferred Income Taxes	100,230				100,230	
7	Total	<u>1,386,433</u>			<u>0</u>	<u>1,386,433</u>	A-1
Sewer							
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	Total	<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

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [X] or Parent [X]

Florida Public Service Commission

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.

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

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [X] or Parent [X]

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

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

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

Cost of Long-Term Debt

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility [X] or Parent []

Florida Public Service Commission

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 Principai 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 ((4)-(6)-(7))

1 All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Silver Lake Est/Western Shores
 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.

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

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility 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 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 All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: D-6

Docket No. 060368-WS

Page: 2 of 2

Test Year Ending:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [] or Parent [X]

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); ((4)-(6)-(7))	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

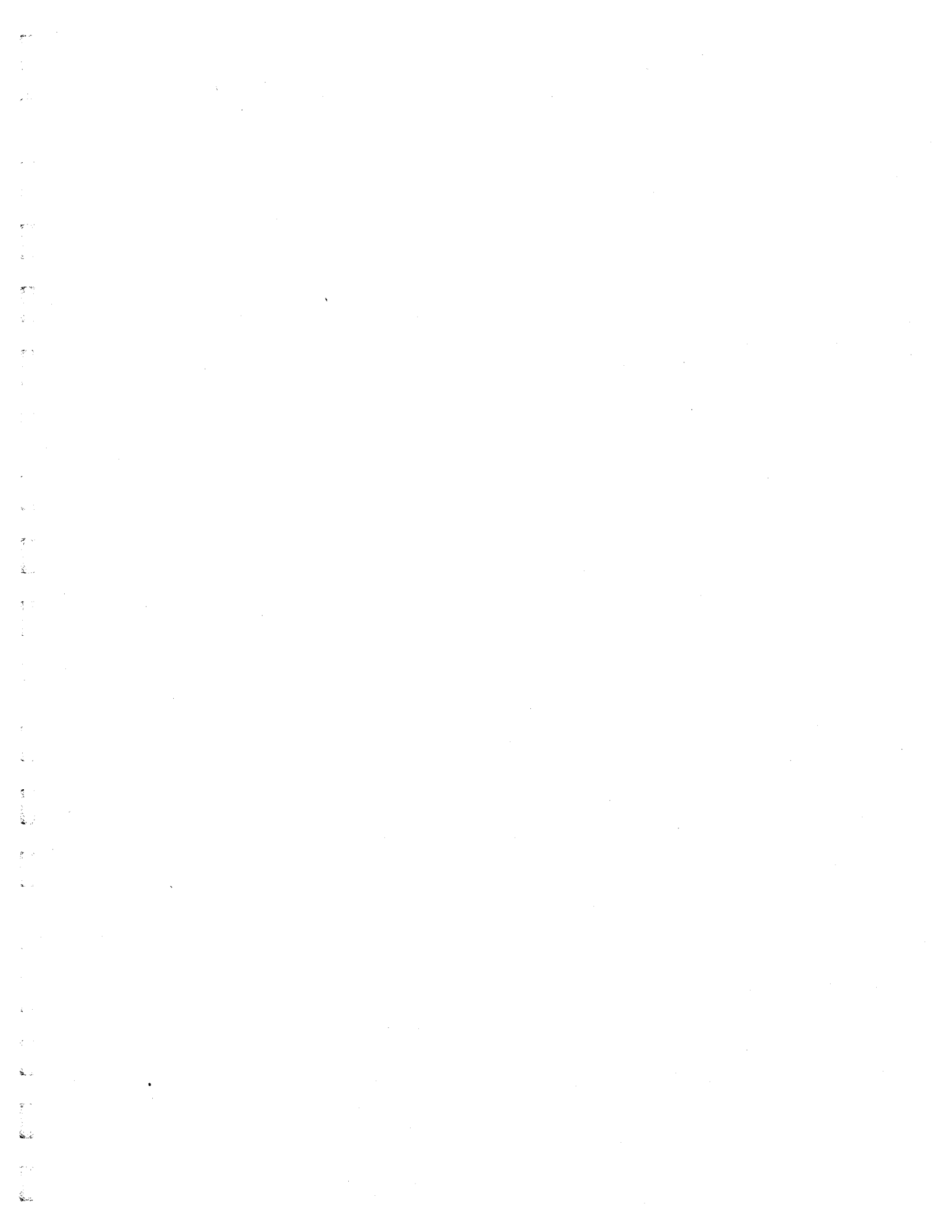
Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year Ending: 12/31/05

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	5,445	300	(393)	5,352
2	Feb-05	5,352	60	(100)	5,312
3	Mar-05	5,312	120	(316)	5,116
4	Apr-05	5,116	180	(40)	5,256
5	May-05	5,256	185	(135)	5,306
6	Jun-05	5,306	143	(160)	5,289
7	Jul-05	5,289	195	(166)	5,318
8	Aug-05	5,318	70	(100)	5,288
9	Sep-05	5,288	110	(130)	5,268
10	Oct-05	5,268	135	(140)	5,263
11	Nov-05	5,263	173	(196)	5,240
12	Dec-05	5,240	265	(85)	5,420
13	Average				<u>5,285</u>
14		Water Allocated at		100%	<u>5,285</u>
15		Sewer Allocated at		0%	<u>0</u>



Silver Lake Est/Western Shores RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Water

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	7.42	7.49		7.64	8.74	16.78
3	3/4"	11.14	11.25		11.48	13.13	25.17
4	1"	18.56	18.74		19.12	21.87	41.95
5	1-1/2"	37.13	37.48		38.24	43.73	83.91
6	2"	59.40	59.97		61.18	69.97	134.25
7	3"	118.81	119.94		122.36	139.93	268.50
8	4"	185.64	187.41		191.19	218.65	419.54
9	6"	371.26	374.80		382.36	437.27	839.08
10	8"	594.02	599.68		611.78	699.63	1,342.52
11	10"	853.92	862.05		879.44	1,005.73	1,929.88
12	Gallonge charge, Block 1	1.27	1.28		1.31	1.50	1.31
13	Block 2	-	-		-	-	1.64
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	7.42	7.49		7.64	8.74	16.78
17	3/4"	11.14	11.25		11.48	13.13	25.17
18	1"	18.56	18.74		19.12	21.87	41.95
19	1-1/2"	37.13	37.48		38.24	43.73	83.91
20	2"	59.40	59.97		61.18	69.97	134.25
21	3"	118.81	119.94		122.36	139.93	268.50
22	4"	185.64	187.41		191.19	218.65	419.54
23	6"	371.26	374.80		382.36	437.27	839.08
24	8"	594.02	599.68		611.78	699.63	1,342.52
25	10"	853.92	862.05		879.44	1,005.73	1,929.88
26	Gallonge charge	1.27	1.28		1.31	1.50	1.31
27	Multi-Family						
28	5/8" X 3/4"	7.42	7.49		7.64	8.74	16.78
29	3/4"	11.14	11.25		11.48	13.13	25.17
30	1"	18.56	18.74		19.12	21.87	41.95
31	1-1/2"	37.13	37.48		38.24	43.73	83.91
32	2"	59.40	59.97		61.18	69.97	134.25
33	3"	118.81	119.94		122.36	139.93	268.50
34	4"	185.64	187.41		191.19	218.65	419.54
35	6"	371.26	374.80		382.36	437.27	839.08
36	8"	594.02	599.68		611.78	699.63	1,342.52
37	10"	853.92	862.05		879.44	1,005.73	1,929.88
38	Gallonge charge	1.27	1.28		1.31	1.50	1.31
39	Fire Protection						
40	2"	4.95	5.00		5.10	5.83	33.56
41	3"	9.90	9.99		10.19	11.65	67.13
42	4"	15.45	15.60		15.91	18.19	104.89
43	6"	30.95	31.24		31.87	36.45	209.77
44	8"	49.51	49.98		50.99	58.31	335.63
45	10"	71.15	71.83		73.28	83.80	482.47

Rate Schedule - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 3

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

Preparer: Jack Schreyer

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	16,373	187,615	Split Yr	122,351	7.64	125,090	NA	16.78	274,739
3	3/4"	0	0	Split Yr	0	11.48	0	NA	25.17	0
4	1"	2,228	35,965	Split Yr	41,652	19.12	42,599	NA	41.95	93,465
5	1-1/2"	0	0	Split Yr	0	38.24	0	NA	83.91	0
6	2"	0	0	Split Yr	0	61.18	0	NA	134.25	0
7	3"	0	0	Split Yr	0	122.36	0	NA	268.50	0
8	4"	0	0	Split Yr	0	191.19	0	NA	419.54	0
9	Gallorage									
10	Block 1	-	223,580	Split Yr	285,645	1.31	292,890	86,566	1.31	113,401
11	Block 2	-		Split Yr	0	-	0	137,014	1.64	224,703
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>18,601</u>	<u>223,580</u>		<u>449,649</u>		<u>460,579</u>	<u>223,580</u>		<u>706,308</u>
14	Average Bill				<u>24.17</u>		<u>24.76</u>			<u>37.97</u>
15	Commerical									
16	5/8" X 3/4"	24	461	Split Yr	179	7.64	183	NA	16.78	403
17	3/4"	0	0	Split Yr	0	11.48	0	NA	25.17	0
18	1"	0	0	Split Yr	0	19.12	0	NA	41.95	0
19	1-1/2"	12	978	Split Yr	449	38.24	459	NA	83.91	1,007
20	2"	36	1,818	Split Yr	2,154	61.18	2,202	NA	134.25	4,833
21	3"	0	0	Split Yr	0	122.36	0	NA	268.50	0
22	4"	0	0	Split Yr	0	191.19	0	NA	419.54	0
23										
24	Gallorage	-	3,257	Split Yr	4,161	1.31	4,267	0	1.31	4,267
25										
26										
27	Total Commercial	<u>72</u>	<u>3,257</u>		<u>6,943</u>		<u>7,111</u>	<u>0</u>		<u>10,509</u>
28	Average Bill				<u>96.43</u>		<u>98.77</u>			<u>145.96</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	-	0	NA	16.78	0
31	3/4"	0	0	Split Yr	0	-	0	NA	25.17	0
32	1"	0	0	Split Yr	0	-	0	NA	41.95	0
33	1-1/2"	0	0	Split Yr	0	-	0	NA	83.91	0
34	2"	0	0	Split Yr	0	-	0	NA	134.25	0
35	3"	0	0	Split Yr	0	-	0	NA	268.50	0
36	4"	0	0	Split Yr	0	-	0	NA	419.54	0
37										
38	Gallorage	-	0	Split Yr	0	-	0	0	1.31	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	5.10	0	NA	33.56	0
45	3"	0	NA	Split Yr	0	10.19	0	NA	67.13	0
46	4"	0	NA	Split Yr	0	15.91	0	NA	104.89	0
47	6"	0	NA	Split Yr	0	31.87	0	NA	209.77	0
48	8"	0	NA	Split Yr	0	50.99	0	NA	335.63	0
49	10"	0	NA	Split Yr	0	73.28	0	NA	482.47	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>456,592</u>		<u>467,690</u>			<u>716,817</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				3,535		3,535			5,607
59	Total Revenue				<u>460,127</u>		<u>471,225</u>			<u>722,424</u>
60	Booked Revenue				<u>460,233</u>					
61	Difference				(107) =	0.0%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	4,035	44,413	7.42	29,940
3	3/4"	0	0	11.14	0
4	1"	557	9,355	18.56	10,338
5	1-1/2"	0	0	37.13	0
6	2"	0	0	59.40	0
7	3"	0	0	118.81	0
8	4"	0	0	185.64	0
9	Gallonge				
10	Block 1	-	53,768	1.27	68,285
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>4,592</u>	<u>53,768</u>		<u>108,563</u>
14	Average Bill				<u>23.64</u>
15	Commerical				
16	5/8" X 3/4"	6	67	7.42	45
17	3/4"	0	0	11.14	0
18	1"	0	0	18.56	0
19	1-1/2"	3	247	37.13	111
20	2"	9	447	59.40	535
21	3"	0	0	118.81	0
22	4"	0	0	185.64	0
23					
24	Gallonge	-	761	1.27	966
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>18</u>	<u>761</u>		<u>1,657</u>
28	Average Bill				<u>92.05</u>
29	Multi-Family				
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	Gallonge	-	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	Fire Protection				
44	1"	0	NA	4.95	0
45	2"	0	NA	9.90	0
46	3"	0	NA	15.45	0
47	4"	0	NA	30.95	0
48	6"	0	NA	49.51	0
49	8"	0	NA	71.15	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>110,220</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water 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	Residential				
2	5/8" X 3/4"	12,338	143,202	7.49	92,412
3	3/4"	0	0	11.25	0
4	1"	1,671	26,610	18.74	31,315
5	1-1/2"	0	0	37.48	0
6	2"	0	0	59.97	0
7	3"	0	0	119.94	0
8	4"	0	0	187.41	0
9	Gallonge				
10	Block 1	-	169,812	1.28	217,359
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>14,009</u>	<u>169,812</u>		<u>341,086</u>
14	Average Bill				<u>24.35</u>
15	Commerical				
16	5/8" X 3/4"	18	394	7.49	135
17	3/4"	0	0	11.25	0
18	1"	0	0	18.74	0
19	1-1/2"	9	731	37.48	337
20	2"	27	1,371	59.97	1,619
21	3"	0	0	119.94	0
22	4"	0	0	187.41	0
23					
24	Gallonge	-	2,496	1.28	3,195
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>54</u>	<u>2,496</u>		<u>5,286</u>
28	Average Bill				<u>97.89</u>
29	Multi-Family				
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	Gallonge	-	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	Fire Protection				
44	1"	0	NA	5.00	0
45	2"	0	NA	9.99	0
46	3"	0	NA	15.60	0
47	4"	0	NA	31.24	0
48	6"	0	NA	49.98	0
49	8"	0	NA	71.83	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>346,372</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

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	Residential			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	Commercial									
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	Multi-Family									
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	Flat Rate									
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	Subtotal				NA		NA			0
45	Unbilled Revenues				NA		NA			-
46	Guaranteed Revenues				NA		NA			-
47	Misc. Service Charge				NA		NA			NA
48	Total Revenue				NA		NA			0
49	Booked Revenue				NA		NA			
50	Difference				NA	= NA				
51		NA			NA					
52		NA			NA	NA				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	Gallorage cap				
10	Capped Usage	-	0	NA	NA
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>NA</u>
15	Commerical				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	Gallorage	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>NA</u>
27	Multi-Family				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	Gallorage	-	0	NA	NA
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	Subtotal				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	Gallonage cap				
10	Capped Usage	-	0	NA	NA
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	Gallonage	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>-</u>
27	Multi-Family				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	Gallonage	-	0	NA	NA
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	Subtotal				<u>NA</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	1,526	6	0	0	0	1,532
2	Feb-05	1,528	6	0	0	0	1,534
3	Mar-05	1,527	6	0	0	0	1,533
4	Apr-05	1,530	6	0	0	0	1,536
5	May-05	1,535	6	0	0	0	1,541
6	Jun-05	1,548	6	0	0	0	1,554
7	Jul-05	1,553	6	0	0	0	1,559
8	Aug-05	1,558	6	0	0	0	1,564
9	Sep-05	1,561	6	0	0	0	1,567
10	Oct-05	1,561	6	0	0	0	1,567
11	Nov-05	1,575	6	0	0	0	1,581
12	Dec-05	1,573	6	0	0	0	1,579
13	Total Water	18,575	72	0	0	0	18,647

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**

Silver Lake Est/Western Shores

Schedule: E-4

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 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	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) After Hrs.
1	Initial Connection	15.00	-	24.00	31.00
2	Normal Reconnect	20.00	-	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	15.00	-	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	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) 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

Silver Lake Est/Western Shores

Docket No. 060368-WS

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

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	240	20	0	0	0	260
2	Feb-05	255	40	0	0	0	295
3	Mar-05	255	0	0	0	0	255
4	Apr-05	315	0	0	0	0	315
5	May-05	405	0	0	0	0	405
6	Jun-05	315	(40)	0	0	0	275
7	Jul-05	270	0	0	0	20	290
8	Aug-05	210	0	0	0	0	210
9	Sep-05	210	0	0	0	0	210
10	Oct-05	300	0	0	0	20	320
11	Nov-05	315	40	0	0	20	375
12	Dec-05	325	0	0	0	0	325
13	Total Water	<u>3,415</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>60</u>	<u>3,535</u>
14	Annual Events	228	3	0	0	3	
15	2006 Rate	15	20	0	15	20	
16	2006 Revenue	3,415	60	0	0	60	3,535
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	5,472	72	0	0	63	5,607
SEWER							
19	Jan-05	NA	NA	NA	NA	NA	NA
20	Feb-05	NA	NA	NA	NA	NA	NA
21	Mar-05	NA	NA	NA	NA	NA	NA
22	Apr-05	NA	NA	NA	NA	NA	NA
23	May-05	NA	NA	NA	NA	NA	NA
24	Jun-05	NA	NA	NA	NA	NA	NA
25	Jul-05	NA	NA	NA	NA	NA	NA
26	Aug-05	NA	NA	NA	NA	NA	NA
27	Sep-05	NA	NA	NA	NA	NA	NA
28	Oct-05	NA	NA	NA	NA	NA	NA
29	Nov-05	NA	NA	NA	NA	NA	NA
30	Dec-05	NA	NA	NA	NA	NA	NA
31	Total Sewer	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
32	Annual Events	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****Silver Lake Est/Western Shores**

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**

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year End: 12/31/2005
 Water [X] or Sewer []

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

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

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

1	Any fire hydrant information is detailed on enclosed system maps		
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Contracts and Agreements Schedule**Florida Public Service Commission****Silver Lake Est/Western Shores**
Docket No. 060368-WS
Schedule Year End: 12/31/2005Schedule: E-8
Page: 1 of 1
Preparer: Jack Schreyer

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores

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

Service Availability Charges Schedule

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: E-10

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 present and proposed service availability charges.

(See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

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

Guaranteed Revenues Received

Florida Public Service Commission

Silver Lake Est/Western Shores

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

Silver Lake Est/Western Shores
Docket No. 060368-WS
Test Year Ended: 12/31/2005
Water [X] or Sewer [X]

Schedule: E-12
Page: 1 of 1
Preparer: Jack Schreyer

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

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores
 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.

Line No.	(1) Class/Meter Size	(consumption is in 1,000 gallons)										
		(2) Historical Year 2005 Bills	(3) Proj. Factor	(4) Proj. Test Year 2006 Bills	(5) Historical Year 2005 Consump.	(6) Proj. Factor	(7) Proj. Test Year 2006 Consump.	(8) Present Rates	(9) Proj. Test Year 2006 Revenue	(10) Conserv. Gallons	(11) Proposed Rates	(12) Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	16,373	Note A	16,649	187,615	Note B	190,778	7.64	127,198		16.78	279,370
3	3/4"	0		0	0		0	11.48	0		25.17	0
4	1"	2,228		2,228	35,965		35,965	19.12	42,599		41.95	93,465
5	1-1/2"	0		0	0		0	38.24	0		83.91	0
6	2"	0		0	0		0	61.18	0		134.25	0
7	3"	0		0	0		0	122.36	0		268.50	0
8	4"	0		0	0		0	191.19	0		419.54	0
9	Gallorage											
10	Block 1	-		0	223,580		226,743	1.31	297,033	88,025	1.31	115,313
11	Block 2	-		0	0		0	-	0	138,718	1.64	227,497
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	<u>18,601</u>		<u>18,877</u>	<u>223,580</u>		<u>226,743</u>		<u>466,831</u>	<u>226,743</u>		<u>715,644</u>
14												
15	Commerical											
16	5/8" X 3/4"	24		24	461		461	7.64	183		16.78	403
17	3/4"	0		0	0		0	11.48	0		25.17	0
18	1"	0		0	0		0	19.12	0		41.95	0
19	1-1/2"	12		12	978		978	38.24	459		83.91	1,007
20	2"	36		36	1,818		1,818	61.18	2,202		134.25	4,833
21	3"	0		0	0		0	122.36	0		268.50	0
22	4"	0		0	0		0	191.19	0		419.54	0
23												
24	Gallorage	-		0	3,257		3,257	1.31	4,267	3,257	1.31	4,267
25	Total Commercial	<u>72</u>		<u>72</u>	<u>0</u>		<u>3,257</u>		<u>7,111</u>	<u>3,257</u>		<u>10,509</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		16.78	0
29	3/4"	0		0	0		0	-	0		25.17	0
30	1"	0		0	0		0	-	0		41.95	0
31	1-1/2"	0		0	0		0	-	0		83.91	0
32	2"	0		0	0		0	-	0		134.25	0
33	3"	0		0	0		0	-	0		268.50	0
34	4"	0		0	0		0	-	0		419.54	0
35												
36	Gallorage	-		0	0		0	-	0	0	1.31	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0		33.56	0
41	3"	0		0				-	0		67.13	0
42	4"	0		0				-	0		104.89	0
43	6"	0		0				-	0		209.77	0
44	8"	0		0				-	0		335.63	0
45	10"	0		0				-	0		482.47	0
46	Per Hydrant	<u>0</u>		<u>0</u>				-	<u>0</u>		-	<u>0</u>
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	Subtotals	<u>18,673</u>		<u>18,949</u>	<u>223,580</u>		<u>230,000</u>		<u>473,942</u>	<u>230,000</u>		<u>726,154</u>
50	Misc. Service Charge								3,535			5,607
51	Total Revenue								<u>477,477</u>			<u>731,761</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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	16,649	Note A	16,949	190,778	Note B	194,215	7.64	129,490		16.78	284,404
3	3/4"	0		0	0		0	11.48	0		25.17	0
4	1"	2,228		2,228	35,965		35,965	19.12	42,599		41.95	93,465
5	1-1/2"	0		0	0		0	38.24	0		83.91	0
6	2"	0		0	0		0	61.18	0		134.25	0
7	3"	0		0	0		0	122.36	0		268.50	0
8	4"	0		0	0		0	191.19	0		419.54	0
9	<i>Gallonge</i>											
10	Block 1	0		0	226,743		230,180	1.31	301,536	89,611	1.31	117,390
11	Block 2	0		0	0		0	-	0	140,569	1.64	230,534
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	18,877		19,177	226,743		230,180		473,626	230,180		725,793
14												
15	Commerical											
16	5/8" X 3/4"	24		24	461		461	7.64	183		16.78	403
17	3/4"	0		0	0		0	11.48	0		25.17	0
18	1"	0		0	0		0	19.12	0		41.95	0
19	1-1/2"	12		12	978		978	38.24	459		83.91	1,007
20	2"	36		36	1,818		1,818	61.18	2,202		134.25	4,833
21	3"	0		0	0		0	122.36	0		268.50	0
22	4"	0		0	0		0	191.19	0		419.54	0
23									0			
24	<i>Gallonge</i>	0		0	3,257		3,257	1.31	4,267	3,257	1.31	4,267
25	Total Commercial	72		72	3,257		3,257		7,111	3,257		10,509
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		16.78	0
29	3/4"	0		0	0		0	-	0		25.17	0
30	1"	0		0	0		0	-	0		41.95	0
31	1-1/2"	0		0	0		0	-	0		83.91	0
32	2"	0		0	0		0	-	0		134.25	0
33	3"	0		0	0		0	-	0		268.50	0
34	4"	0		0	0		0	-	0		419.54	0
35												
36	<i>Gallonge</i>	0		0	0		0	-	0	0	1.31	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		33.56	0
41	3"	0		0				-	0		67.13	0
42	4"	0		0				-	0		104.89	0
43	6"	0		0				-	0		209.77	0
44	8"	0		0				-	0		335.63	0
45	10"	0		0				-	0		482.47	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	18,949		19,249	230,000		233,437		480,737	233,437		736,302
50	Misc. Service Charge								3,535			5,607
51	Total Revenue								<u>484,272</u>			<u>741,909</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

Silver Lake Est/Western Shores
 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. Test Year 2006 Factor	Historical Year 2005 Usage	Proj. Test Year 2006 Factor	Historical Year 2005 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	NA	Note A	NA	Note B	NA	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>Gallonge cap (gallons)</i>										NA	
10	Capped Usage	-		NA		NA	NA	NA	NA	NA	NA	
11	Usage Above Cap	-		NA		NA			NA		NA	
12												
13	Total Residential	NA		NA		NA		NA	NA		NA	
14												
15	Commerical											
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								NA				
24	<i>Gallonge</i>	-		NA		NA	NA	NA	NA	NA	NA	
25	Total Commercial	NA		0		NA		NA	NA		NA	
26												
27	Multi-Family											
28	5/8" X 3/4"	NA		0		NA	NA	NA		NA	NA	
29	3/4"	NA		0		NA	NA	NA		NA	NA	
30	1"	NA		NA		NA	NA	NA		NA	NA	
31	1-1/2"	NA		NA		NA	NA	NA		NA	NA	
32	2"	NA		NA		NA	NA	NA		NA	NA	
33	3"	NA		NA		NA	NA	NA		NA	NA	
34	4"	NA		NA		NA	NA	NA		NA	NA	
35												
36	<i>Gallonge</i>	-		NA		NA	NA	NA	NA	NA	NA	
37	Total Multi-Family	NA		0		NA		NA	NA		NA	
38												
39	Flat Rate											
40	Res. Wastewater Only	NA		NA			NA	NA		NA	NA	
41	Sprinkler Heads	NA		NA			NA	NA		NA	NA	
42	Reuse	NA		NA			NA	NA		NA	NA	
43	Total Flat Rate - Other	NA		NA				NA		NA	NA	
44	Subtotals	0		0		0		0	0		0	
45	Misc. Service Charge							NA			NA	
46	Total Revenue							NA			NA	

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Factor	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA	NA		NA	NA
3	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
4	1"	NA		NA	NA		NA	NA	NA		NA	NA
5	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
6	2"	NA		NA	NA		NA	NA	NA		NA	NA
7	3"	NA		NA	NA		NA	NA	NA		NA	NA
8	4"	NA		NA	NA		NA	NA	NA		NA	NA
9	Gallage cap (gallons)										NA	NA
10	Capped Usage				0		NA	NA	NA	NA	NA	NA
11	Usage Above Cap				0		NA	NA	NA	NA	NA	NA
1	Total Residential	NA		NA	0		NA		NA	NA		NA
2												
3	Commerical											
4	5/8" X 3/4"	NA		NA	NA		NA	NA	NA		NA	NA
5	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
6	1"	NA		NA	NA		NA	NA	NA		NA	NA
7	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
8	2"	NA		NA	NA		NA	NA	NA		NA	NA
9	3"	NA		NA	NA		NA	NA	NA		NA	NA
10	4"	NA		NA	NA		NA	NA	NA		NA	NA
11									NA		NA	NA
12	Gallage				0		NA	NA	NA	NA	NA	NA
13	Total Commercial	NA		NA	0		NA		NA	NA		NA
14												
15	Multi-Family											
16	5/8" X 3/4"	NA		NA	NA		NA	NA	NA		NA	NA
17	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
18	1"	NA		NA	NA		NA	NA	NA		NA	NA
19	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
20	2"	NA		NA	NA		NA	NA	NA		NA	NA
21	3"	NA		NA	NA		NA	NA	NA		NA	NA
22	4"	NA		NA	NA		NA	NA	NA		NA	NA
23												
24	Gallage			NA	0		NA	NA	NA	NA	NA	NA
25	Total Multi-Family	NA		NA	0		NA		NA	NA		NA
26												
27	Flat Rate											
28	Res. Wastewater Only	NA		NA				NA	NA		NA	NA
29	Sprinkler Heads	NA		NA				NA	NA		#VALUE!	NA
30	Reuse	NA		NA				NA	NA		#VALUE!	NA
31	Total Flat Rate - Other	NA		NA				NA	NA			NA
32												
33	Subtotals	0		0	0		0		0	0		0
34	Misc. Service Charge								NA			NA
35	Total Revenue								NA			NA
36												

Note A: Reflects projected customer growth for 2007

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

Billing Analysis Schedules

Florida Public Service Commission

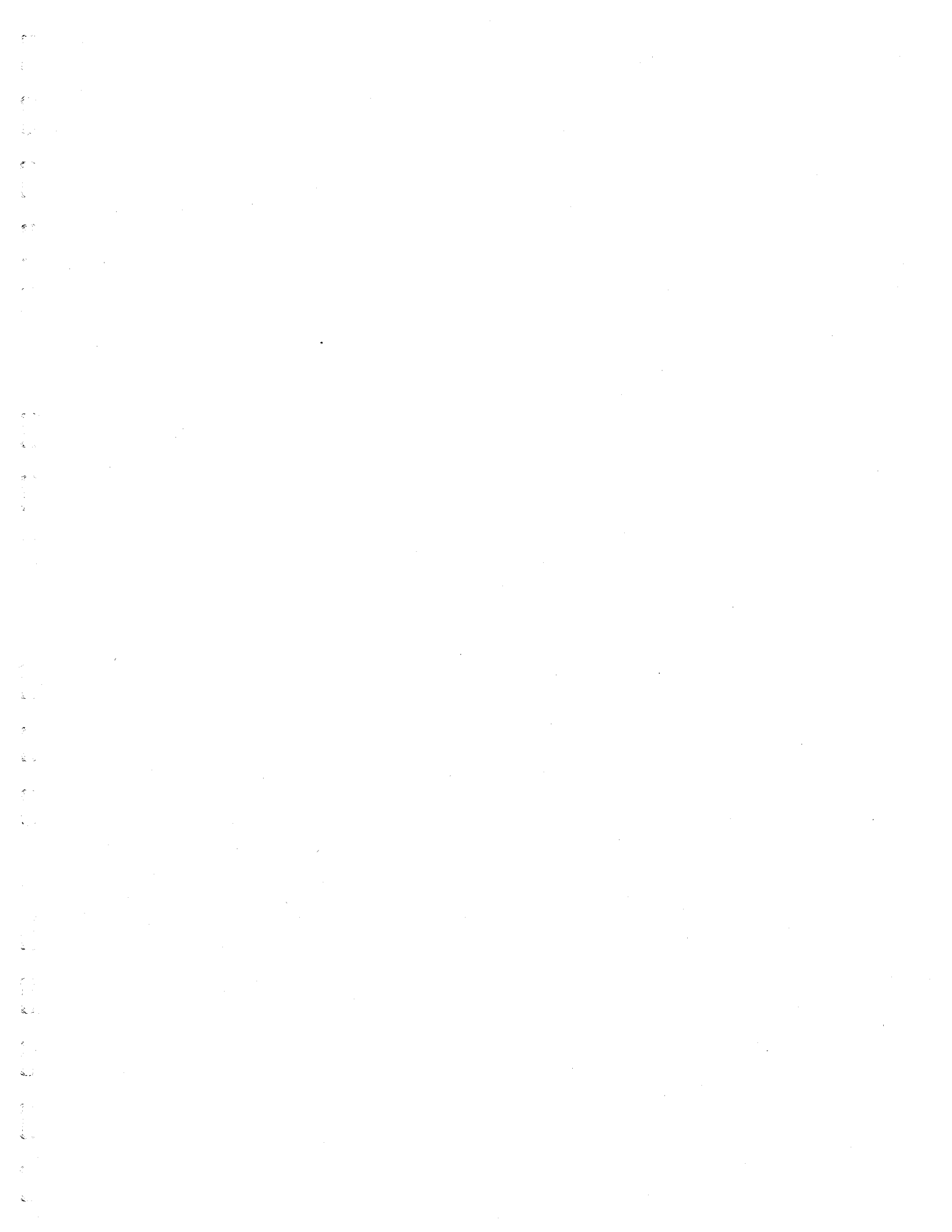
Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year End: 12/31/2005
 Water [X] or Sewer [X]
 Customer Class:
 Meter Size:

Schedule: E-14
 Page: 1 of 1
 Preparer: Jack Schreyer

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

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

See attached Bill Analyses



**Silver Lake Est/Western Shores
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
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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

Silver Lake Est/Western Shores
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	23,891	0	16,879	1,196	5,816	
2	Feb	23,522	0	19,601	1,178	2,743	
3	Mar	21,088	0	17,274	1,057	2,757	
4	Apr	26,075	0	19,184	1,305	5,586	
5	May	28,498	0	26,318	1,427	753	
6	Jun	18,337	0	19,233	940	(1,836)	
7	Jul	19,274	0	12,580	964	5,730	
8	Aug	23,505	0	20,296	1,177	2,032	
9	Sep	24,278	0	18,820	1,216	4,242	
10	Oct	22,478	0	19,445	1,126	1,907	
11	Nov	25,595	0	21,526	1,280	2,789	
12	Dec	18,532	0	16,186	927	1,419	
13	TOTAL	275,073	0	227,342	13,793	33,938	12.3%

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

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
Test Year End: 12/31/2005

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

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

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

Water Treatment Plant Data

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Test Year End: 12/31/2005

Florida Public Service Commission

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

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>2,634,000</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>04/21/05</u>	<u>2,200,000</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>05/26/05</u>	<u>1,472,700</u>
		2 <u>05/28/05</u>	<u>1,311,400</u>
		3 <u>05/29/05</u>	<u>1,285,100</u>
		4 <u>05/30/05</u>	<u>1,265,050</u>
		5 <u>05/25/05</u>	<u>1,240,400</u>
		Average	<u><u>1,314,930</u></u>
4	Average Daily Flow		<u>739,496</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

Silver Lake Est/Western Shores

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
	NA		
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**

Silver Lake Est/Western Shores

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%	One Well

This system has a single well and is therefore 100% Used and Useful.

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

**Silver Lake Est/Western Shores
Docket No. 060368-WS**

Schedule: F-6
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 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

**Silver Lake Est/Western Shores
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.

	Base ERCs 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	
Water							
1					100%	100% Built- Out	

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

Sewer
2

NA

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores
 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
WATER					
1	2001	1,479.5	1,761.0	1,754.5	
2	2002	1,485.0	1,766.0	1,779.2	
3	2003	1,504.0	1,811.8	1,803.9	
4	2004	1,521.5	1,826.0	1,828.6	
5	2005	1,550.5	1,854.5	1,853.3	
6	2006			1,878.0	1.33%
7	2007			1,902.7	1.32%
8	2008			1,927.4	1.30%
9	2009			1,952.1	1.28%
10	2010			1,976.8	1.27% 5 yrs beyond 2005
11	2011			2,001.5	1.25%
12	2012			2,026.2	1.23% 5yrs beyond 2007

X Coefficient(s) 24.700

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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-9
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	1,475	1,480	1,477.5	236,205	159.868	267,861	1,675.5	
2	2002	1,480	1,485	1,482.5	238,864	161.122	242,033	1,502.2	-10.35%
3	2003	1,485	1,515	1,500.0	235,141	156.761	244,810	1,561.7	3.96%
4	2004	1,515	1,520	1,517.5	250,337	164.967	255,372	1,548.0	-0.87%
5	2005	1,520	1,573	1,546.5	223,888	144.771	227,342	1,570.4	1.44%
Average Growth Through 5-Year Period (Col. 8)									-1.61%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Silver Lake Est/Western Shores

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			(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

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**Silver Lake Est/Western Shores
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

Silver Lake Est/Western Shores
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		14.36%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	7.64	8.74	5/8" X 3/4"	NA	NA
3	3/4"	11.48	13.13	3/4"	NA	NA
4	1"	19.12	21.87	1"	NA	NA
5	1-1/2"	38.24	43.73	1-1/2"	NA	NA
6	2"	61.18	69.97	2"	NA	NA
7	3"	122.36	139.93	3"	NA	NA
8	4"	191.19	218.65	4"	NA	NA
9	6"	382.36	437.27	6"	NA	NA
10	8"	611.78	699.63	8"	NA	NA
11	10"	879.44	1,005.73	10"	NA	NA
12	Gallorage, Block 1	1.31	1.50	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	7.64	8.74	5/8" X 3/4"	NA	NA
17	3/4"	11.48	13.13	3/4"	NA	NA
18	1"	19.12	21.87	1"	NA	NA
19	1-1/2"	38.24	43.73	1-1/2"	NA	NA
20	2"	61.18	69.97	2"	NA	NA
21	3"	122.36	139.93	3"	NA	NA
22	4"	191.19	218.65	4"	NA	NA
23	6"	382.36	437.27	6"	NA	NA
24	8"	611.78	699.63	8"	NA	NA
25	10"	879.44	1,005.73	10"	NA	NA
26	Gallorage charge	1.31	1.50	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	5.10	5.83	Res. Wastewater Only	NA	NA
29	3"	10.19	11.65	Sprinkler Heads	NA	NA
30	4"	15.91	18.19	Reuse	NA	NA
31	6"	31.87	36.45			
32	8"	50.99	58.31			
33	10"	73.28	83.80			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	2,007,593	0	2,007,593	A-1
2	Utility Land & Land Rights	2,434	0	2,434	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	(658,836)	0	(658,836)	A-1
6	Less: CIAC	(614,919)	0	(614,919)	A-1
7	Accumulated Amortization of CIAC	210,098	0	210,098	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	180,056	0	180,056	A-1
12	Total Rate Base	1,126,426	0	1,126,426	
SEWER					
13	Utility Plant in Service	NA	0	0	A-2
14	Utility Land & Land Rights	NA	0	0	A-2
15	Less: Non-Used & Useful Plant	NA	0	0	A-2
16	Construction Work in Progress	NA	0	0	A-2
17	Less: Accumulated Depreciation	NA	0	0	A-2
18	Less: CIAC	NA	0	0	A-2
19	Accumulated Amortization of CIAC	NA	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-2
21	Less: Advances For Construction	NA	0	0	A-2
22	Working Capital Allowance	NA	0	0	A-2
23	Total Rate Base	NA	0	0	

Schedule of Adjustments to Rate Base - Interim

Silver Lake Est/Western Shores

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Florida Public Service Commission

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

Silver Lake Est/Western Shores

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
Water						
1 Water Sales Revenues	456,592	0	456,592	65,567	522,159	B-4
2 Other Revenues	3,535	0	3,535	0	3,535	B-4
3 OPERATING REVENUES	<u>460,127</u>	<u>0</u>	<u>460,127</u>	<u>65,567</u>	<u>525,694</u>	
4 Operation & Maintenance	307,883	0	307,883	968	308,852	B-5
5 Depreciation, net of CIAC Amort.	47,392	0	47,392		47,392	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	46,445	0	46,445	2,949	49,393	B-15
8 Provision for Income Taxes	26,032	0	26,032	10,354	36,387	C-1
9 OPERATING EXPENSES	<u>427,752</u>	<u>0</u>	<u>427,752</u>	<u>14,271</u>	<u>442,024</u>	
10 NET OPERATING INCOME	<u>32,374</u>	<u>0</u>	<u>32,374</u>	<u>51,296</u>	<u>83,670</u>	
11 RATE BASE	<u>1,126,426</u>	<u>0</u>	<u>1,126,426</u>		<u>1,126,426</u>	A-1
12 RATE OF RETURN	<u>2.87%</u>				<u>7.43%</u>	
Sewer						
13 Sewer Sales Revenues	NA	0	0	0	0	B-4
14 Other Revenues	NA	0	0	0	0	B-4
15 OPERATING REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
16 Operation & Maintenance	NA	0	0	0	0	B-6
17 Depreciation, net of CIAC Amort.	NA	0	0		0	B-14
18 Amortization	NA	0	0		0	
19 Taxes Other Than Income	NA	0	0	0	0	B-15
20 Provision for Income Taxes	NA	0	0	0	0	C-1
21 OPERATING EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
22 NET OPERATING INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
23 RATE BASE	<u>NA</u>	<u>0</u>	<u>0</u>		<u>0</u>	A-2
24 RATE OF RETURN	<u>NA</u>				<u>NA</u>	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: G-5

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: Jack Schreyer

Historical Projected []

Water [X] Sewer [X]

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>65,567</u>	<u>0</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>2,951</u>	<u>0</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	460,127	0
9	Plus Required Revenue Adjustment	<u>65,567</u>	<u>0</u>
10	Rate Year Revenue at Proposed Rates	525,694	0
11			
12	Less Operating Expenses Before Income Taxes	(405,637)	0
13	Less Interest Expense	(25,730)	0
14	Taxable Income	94,327	0
15	Income Tax at Composite Rate of	38.58% 36,387	0
16	Less Income Tax at Present Rates	<u>(26,032)</u>	<u>0</u>
17			
18	Income Tax Adjustment	<u>10,354</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Silver Lake Est/Western Shores

Schedule: G-6

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: Jack Schreyer

Historical [] Projected []

Water [X] Sewer [X]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	423,541	37.60%	6.00%	2.26%	25,412	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	635,311	56.40%	9.12%	5.14%	57,940	D-2
5	Customer Deposits	5,285	0.47%	6.00%	0.03%	317	D-2
6	Accumulated Deferred Income Taxes	62,289	5.53%	0.00%	0.00%	0	D-2
7	Total	<u>1,126,426</u>	<u>100.00%</u>		<u>7.43%</u>	<u>83,670</u>	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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