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**Tangerine
Water**

Docket No. 060368-WS

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

Orange 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

Aqua Utilities Florida, Inc.

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	_____

DOCUMENT NUMBER - EAT

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**Tangerine
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Tangerine
 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			(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance	
1 Utility Plant in Service	0	266,109	266,109	59,026	325,135	273,307	598,442	A-5
2 Utility Land & Land Rights	0	0	0	0	0	0	0	A-5
3 Less: Non-Used & Useful Plant	0	(31,556)	(31,556)	(16,185)	(47,741)	(44,798)	(92,539)	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(121,415)	(121,415)	1,898	(119,517)	14,518	(104,998)	A-9
6 Less: CIAC	0	(63,981)	(63,981)	(2,261)	(66,243)	(3,376)	(69,619)	A-12
7 Accumulated Amortization of CIAC	0	37,972	37,972	2,269	40,241	2,365	42,606	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	13,265	13,265	(268)	12,997	11,598	24,595	A-17
12 Total Rate Base	0	100,394	100,394	44,479	144,873	253,614	398,486	

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

Tangerine

Docket No. 060368-WS

Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

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

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

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

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

Tangerine

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [X] Final []

Historical [X] Projected []

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	1,357	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	264,752	NA	
4	Total Adjustments	266,109	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	0	NA	
9	Total Adjustments	0	0	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		(31,556)	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(7,830)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(113,585)	NA	
20	Total Adjustments	(121,415)	0	
21				
22	(-)CIAC			A-12
23	New connections	(1,731)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(62,251)	NA	
25	Total Adjustments	(63,981)	0	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	2,188	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	35,784	NA	
30		37,972	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	13,265	0	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	100,394	0	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Tangerine

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	59,026	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	(16,185)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	1,898	0	
15				
16	(-)CIAC			A-12
17	New connections	(2,261)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,269	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	(268)	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	44,479	0	

UPIS Water Note:

Replace two turbine pumps. Replacements of distribution lines, electrical equipment, services and meters.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Tangerine

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	273,307	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	(44,798)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	14,518	0	
15				
16	(-)CIAC			A-12
17	New connections	(3,376)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,365	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	11,598	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	253,614	0	

UPIS Water Note:

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

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

Florida Public Service Commission

Tangerine
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

Tangerine
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

(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		
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	264,752	NA
2004		
46 Additions	1,045	NA
47 Retirements	(355)	NA
48 Adjustments	0	NA
49 12/31/04 Balance	265,442	NA
2005		
50 Additions	3,804	NA
51 Retirements	(2,780)	NA
52 Adjustments	3,075	NA
53 12/31/05 Balance	269,541	NA
2006		
54 Additions	225,641	NA
55 Retirements	(36,326)	NA
56 Adjustments	7,750	NA
57 12/31/06 Balance	466,606	NA
2007		
58 Additions	259,372	NA
59 Retirements	(7,032)	NA
60 Adjustments	3,800	NA
61 12/31/07 Balance	722,746	NA

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Adjusted	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,572	0.00%	0	3,572	0.00%	0	3,900	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	12,817	0.00%	0	12,817	0.00%	0	12,817	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	10,110	0.00%	0	10,110	0.00%	0	10,110	0.00%	0
13	310.2	Power Generation Equipment	43,408	0.00%	0	45,024	0.00%	0	64,414	0.00%	0
14	311.2	Pumping Equipment	13,363	0.00%	0	14,807	0.00%	0	14,928	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	892	0.00%	0	892	0.00%	0	108,584	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	27,724	0.00%	0	27,724	0.00%	0	27,724	0.00%	0
27	331.4	Transm. & Distribution Mains	126,821	39.90%	50,598	167,950	39.09%	65,659	279,340	38.29%	106,965
28	333.4	Services	7,477	0.00%	0	7,477	0.00%	0	7,477	0.00%	0
29	334.4	Meters & Meter Installations	18,292	0.00%	0	29,183	0.00%	0	55,278	0.00%	0
30	335.4	Hydrants	1,045	39.90%	417	1,045	39.09%	409	1,045	38.29%	400
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	588	0.00%	0	4,534	0.00%	0	12,825	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>266,109</u>		<u>51,015</u>	<u>325,135</u>		<u>66,068</u>	<u>598,442</u>		<u>107,365</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 Plant in Service By Primary Account

Test Year Average balance

Tangerine

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
 Tangerine
 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	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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408
14	311.2	Pumping Equipment	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363	13,363
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
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	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821	126,821
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213	18,213
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	340.5.1	Computer Equipment	0	0	0	0	0	0	0	0	0	287	1,892	2,390	3,075	588
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	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,442	265,729	267,334	267,832	269,541	266,109
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Tangerine
 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	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	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	43,408	45,024
14	311.2	Pumping Equipment	13,363	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,807
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	892	892	892	892	892	892	892	892	892	892	892	892	892	892
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	126,821	126,821	126,821	126,821	126,821	126,821	171,377	171,377	171,377	215,933	215,933	215,933	260,489	167,950
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	19,237	19,237	19,237	19,237	19,237	19,237	29,929	29,929	29,929	40,621	40,621	40,621	52,313	29,183
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	3,075	3,075	3,075	3,342	3,342	4,433	4,628	4,628	4,628	4,628	4,628	4,628	10,825	4,534
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	269,541	271,105	271,105	271,372	271,372	272,463	327,907	327,907	327,907	383,155	383,155	383,155	466,606	325,135
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Tangerine
 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	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	3,572	3,572	3,572	3,766	3,766	3,766	3,960	3,960	3,960	4,154	4,154	4,154	4,348	3,900
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	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817	12,817
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	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110	10,110
13	310.2	Power Generation Equipment	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414	64,414
14	311.2	Pumping Equipment	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928	14,928
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	892	892	892	892	892	892	200,892	200,892	200,892	200,892	200,892	200,892	200,892	108,584
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	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724	27,724
27	331.4	Transm. & Distribution Mains	260,489	260,489	260,489	271,628	271,628	271,628	282,767	282,767	282,767	293,906	293,906	293,906	305,045	279,340
28	333.4	Services	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477
29	334.4	Meters & Meter Installations	52,313	52,313	52,313	54,065	54,065	54,065	55,817	55,817	55,817	57,569	57,569	57,569	59,321	55,278
30	335.4	Hydrants	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
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	10,825	11,040	11,324	11,864	12,299	12,642	12,985	13,248	13,483	13,907	14,133	14,350	14,625	12,825
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	466,606	466,821	467,104	480,730	481,164	481,508	694,935	695,199	695,434	708,942	709,169	709,385	722,746	598,442
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Schedule: A-6

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Weils	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

Florida Public Service Commission

Tangierne
 Docket No. 060368-WS
 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 Acct. No. (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)
 Avg. Balance

Line Acct. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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 Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29 382.4 Plant Sewers	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 Communication Equipment	NA	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	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

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

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

Florida Public Service Commission

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

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

Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Prior Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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

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

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

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Tangerine

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Tangerine

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	Adjusted Balance	<u>Projected Rate Year 2007</u> Adjustments	Adjusted Balance	
Water							
1	Plant in Service	51,015	15,053	66,068	41,298	107,365	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(19,458)	1,132	(18,326)	3,500	(14,826)	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>31,556</u>	<u>16,185</u>	<u>47,741</u>	<u>44,798</u>	<u>92,539</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

Tangerine
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

Tangerine
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	113,585	NA
2004			
46	Additions	4,187	NA
47	Retirements	(355)	NA
48	Adjustments	0	NA
49	12/31/04 Balance	117,417	NA
2005			
50	Additions	8,396	NA
51	Retirements	(2,780)	NA
52	Adjustments	106	NA
53	12/31/05 Balance	123,139	NA
2006			
54	Additions	10,273	NA
55	Retirements	(36,326)	NA
56	Adjustments	776	NA
57	12/31/06 Balance	97,862	NA
2007			
58	Additions	20,418	NA
59	Retirements	(7,032)	NA
60	Adjustments	2,165	NA
61	12/31/07 Balance	113,413	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

Schedule: A-9

Tangerine

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	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	2,091	0.00%	0	2,200	0.00%	0	2,221	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	4,255	0.00%	0	4,682	0.00%	0	5,110	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	8,471	0.00%	0	8,760	0.00%	0	9,049	0.00%	0
13	310.2	Power Generation Equipment	13,231	0.00%	0	14,563	0.00%	0	7,191	0.00%	0
14	311.2	Pumping Equipment	6,325	0.00%	0	7,032	0.00%	0	7,779	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	432	0.00%	0	472	0.00%	0	2,144	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,214	0.00%	0	23,964	0.00%	0	24,713	0.00%	0
27	331.4	Transm. & Distribution Mains	48,882	39.90%	19,503	46,964	39.09%	18,361	38,783	38.29%	14,851
28	333.4	Services	653	0.00%	0	840	0.00%	0	1,027	0.00%	0
29	334.4	Meters & Meter Installations	13,955	0.00%	0	9,694	0.00%	0	5,132	0.00%	0
30	335.4	Hydrants	(111)	39.90%	(44)	(88)	39.09%	(34)	(64)	38.29%	(25)
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	16	0.00%	0	433	0.00%	0	1,915	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>121,415</u>		<u>19,458</u>	<u>119,517</u>		<u>18,326</u>	<u>104,998</u>		<u>14,826</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Tangerine

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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.

Historical [X] Projected []

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Schedule: A-9

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	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	2,037	2,046	2,055	2,064	2,073	2,082	2,091	2,100	2,109	2,118	2,127	2,136	2,145	2,091
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,042	4,077	4,113	4,148	4,184	4,220	4,255	4,291	4,326	4,362	4,398	4,433	4,469	4,255
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	8,326	8,351	8,375	8,399	8,423	8,447	8,471	8,495	8,519	8,543	8,567	8,591	8,615	8,471
13	310.2	Power Generation Equipment	12,146	12,327	12,508	12,689	12,870	13,051	13,231	13,412	13,593	13,774	13,955	14,136	14,317	13,231
14	311.2	Pumping Equipment	5,991	6,047	6,102	6,158	6,214	6,269	6,325	6,381	6,437	6,492	6,548	6,604	6,659	6,325
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	411	415	418	421	425	428	432	435	438	442	445	448	452	432
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	Distrl. Reservoirs & Standpipes	22,840	22,902	22,965	23,027	23,089	23,152	23,214	23,277	23,339	23,402	23,464	23,527	23,589	23,214
27	331.4	Transm. & Distribution Mains	47,473	47,708	47,943	48,178	48,412	48,647	48,882	49,117	49,352	49,587	49,822	50,056	50,291	48,882
28	333.4	Services	559	575	591	606	622	637	653	669	684	700	715	731	746	653
29	334.4	Meters & Meter Installations	13,713	13,789	13,865	13,941	14,017	14,093	14,169	14,245	14,320	14,396	14,472	14,548	11,848	13,955
30	335.4	Hydrants	(122)	(120)	(119)	(117)	(115)	(113)	(111)	(109)	(107)	(105)	(103)	(101)	(99)	(111)
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	4	30	63	106	16
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	117,417	118,116	118,815	119,515	120,214	120,913	121,613	122,312	123,011	123,715	124,440	125,173	123,139	121,415
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Schedule: A-9

Docket No. 060368-WS

Page: 4 of 5

Schedule Year Ending 12/31/06

Preparer: Robert M. Griffin

Historical [] Projected [X]

Explanation: Provide the month ending Adjusted balances for Water 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	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	2,145	2,154	2,163	2,172	2,181	2,191	2,200	2,209	2,219	2,228	2,237	2,247	2,256	2,200
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,469	4,504	4,540	4,576	4,611	4,647	4,682	4,718	4,754	4,789	4,825	4,860	4,896	4,682
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	8,615	8,639	8,663	8,688	8,712	8,736	8,760	8,784	8,808	8,832	8,856	8,880	8,904	8,760
13	310.2	Power Generation Equipment	14,317	14,497	14,678	14,859	15,040	15,221	15,402	15,583	15,764	15,944	16,125	16,306	16,487	14,563
14	311.2	Pumping Equipment	6,659	6,721	6,784	6,846	6,908	6,970	7,032	7,095	7,157	7,219	7,281	7,343	7,406	7,032
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	452	455	459	462	465	469	472	475	479	482	486	489	492	472
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	23,589	23,651	23,714	23,776	23,839	23,901	23,964	24,026	24,088	24,151	24,213	24,276	24,338	23,964
27	331.4	Transm. & Distribution Mains	50,291	50,526	50,761	50,996	51,231	51,476	46,365	46,697	47,029	42,003	42,422	42,840	37,901	46,964
28	333.4	Services	746	762	778	793	809	824	840	855	871	887	902	918	933	840
29	334.4	Meters & Meter Installations	11,848	11,928	12,009	12,089	12,169	12,249	9,374	9,498	9,623	6,792	6,962	7,131	4,349	9,694
30	335.4	Hydrants	(99)	(97)	(95)	(93)	(91)	(89)	(88)	(86)	(84)	(82)	(80)	(78)	(76)	(88)
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	106	149	192	238	284	346	410	475	539	603	667	732	882	433
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	123,139	123,892	124,645	125,401	126,158	126,940	119,413	120,329	121,246	113,849	114,897	115,944	97,862	119,517
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Schedule: A-9

Docket No. 060368-WS

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Schedule Year Ending 12/31/07

Preparer: Robert M. Griffin

Historical [] Projected [X]

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	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	2,256	2,265	2,274	2,228	2,238	2,248	2,202	2,213	2,223	2,178	2,188	2,199	2,155	2,221
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	4,896	4,932	4,967	5,003	5,038	5,074	5,110	5,145	5,181	5,217	5,252	5,288	5,323	5,110
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	8,904	8,928	8,952	8,976	9,000	9,025	9,049	9,073	9,097	9,121	9,145	9,169	9,193	9,049
13	310.2	Power Generation Equipment	5,581	5,849	6,117	6,386	6,654	6,922	7,191	7,459	7,728	7,996	8,264	8,533	8,801	7,191
14	311.2	Pumping Equipment	7,406	7,468	7,530	7,592	7,654	7,717	7,779	7,841	7,903	7,965	8,028	8,090	8,152	7,779
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	492	496	499	502	506	509	1,270	2,031	2,792	3,553	4,314	5,075	5,836	2,144
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	24,338	24,401	24,463	24,526	24,588	24,650	24,713	24,775	24,838	24,900	24,963	25,025	25,088	24,713
27	331.4	Transm. & Distribution Mains	37,901	38,406	38,911	38,076	38,603	39,129	38,316	38,864	39,412	38,621	39,190	39,760	38,990	38,783
28	333.4	Services	933	949	964	980	996	1,011	1,027	1,042	1,058	1,074	1,089	1,105	1,120	1,027
29	334.4	Meters & Meter Installations	4,349	4,567	4,785	4,669	4,894	5,120	5,011	5,244	5,476	5,375	5,615	5,855	5,761	5,132
30	335.4	Hydrants	(76)	(74)	(72)	(70)	(68)	(66)	(64)	(62)	(60)	(59)	(57)	(55)	(53)	(64)
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	882	1,035	1,193	1,357	1,528	1,704	1,884	2,068	2,255	2,449	2,645	2,844	3,047	1,915
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	97,862	99,221	100,584	100,226	101,632	103,043	103,487	105,693	107,902	108,389	110,637	112,887	113,413	104,998
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	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 Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

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

Florida Public Service Commission

Test Year Ending 12/31/05
 Docket No. 060368-WS
 Tangerine
 Test Year Average balance
 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	Account Name	Prior Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	No.	NA	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	NA	0
2	351.1 Organization	NA	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	NA	0
4	389.1 Other Plant & Misc. Equipment	NA	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	NA	0
6	353.2 Land & Land Rights	NA	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	NA	0
8	355.2 Power Generation Equipment	NA	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	NA	0
10	361.2 Collection Sewers - Gravity	NA	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	NA	0
12	363.2 Services to Customers	NA	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	NA	0
14	365.2 Flow Measuring Installations	NA	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	NA	0
16	SYSTEM PUMPING PLANT	NA	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	NA	0
18	354.3 Structures & Improvements	NA	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	NA	0
20	370.3 Receiving Wells	NA	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	NA	0
22	389.3 Other Plant & Misc. Equipment	NA	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	NA	0
24	353.4 Land & Land Rights	NA	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	NA	0
26	355.4 Power Generation Equipment	NA	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	NA	0
28	381.4 Plant Sewers	NA	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	NA	0
30	389.4 Other Plant & Misc. Equipment	NA	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	NA	0
32	353.5 Land & Land Rights	NA	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	NA	0
34	355.5 Power Generation Equipment	NA	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	NA	0
36	374.5 Reuse Distribution Reservoirs	NA	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	NA	0
38	381.5 Plant Sewers	NA	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	NA	0
40	RECLAIMED WATER DISTRIBUTION PLANT	NA	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	NA	0
42	353.6 Land & Land Rights	NA	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	NA	0
44	355.6 Power Generation Equipment	NA	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	NA	0
46	367.6 Reuse Meters & Meter Installations	NA	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	NA	0
48	375.6 Reuse Transmission & Distr. Sys.	NA	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	NA	0
50	GENERAL PLANT	NA	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	NA	0
52	354.7 Structures & Improvements	NA	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	NA	0
54	390.71 Computer Equipment	NA	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	NA	0
56	392.7 Stores Equipment	NA	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	NA	0
58	394.7 Laboratory Equipment	NA	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	NA	0
60	396.7 Communication Equipment	NA	NA	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	NA	NA	0
62	398.7 Other Tangible Plant	NA	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	0
64	Subtotal Land & Land Rights	0	0	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

Schedule: A-10

Tangerine

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year NA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1		INTANGIBLE PLANT														0
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
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

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

Tangerine
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

Tangerine

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

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	62,251	NA
	2004		
35	Additions	900	NA
36	Adjustments	0	NA
37	12/31/04 Balance	63,151	NA
	2005		
38	Additions	1,800	NA
39	Adjustments	0	NA
40	12/31/05 Balance	64,951	NA
	2006		
41	Additions	3,399	NA
42	Adjustments	0	NA
43	12/31/06 Balance	68,350	NA
	2007		
44	Additions	3,000	NA
45	Adjustments	0	NA
46	12/31/07 Balance	71,350	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

Tangerine

Schedule: A-12

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	20,143	0.00%	0	21,027	0.00%	0	23,333	0.00%	0
2	Meter Fees	19,872	0.00%	0	20,374	0.00%	0	20,578	0.00%	0
3	Main Extension Charge	723	0.00%	0	1,304	0.00%	0	1,962	0.00%	0
4	Service Installation Fees	1,485	0.00%	0	1,778	0.00%	0	1,987	0.00%	0
5	Total Cash CIAC	42,222		0	44,484		0	47,860		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	21,759	0.00%	0	21,759	0.00%	0	21,759	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	21,759		0	21,759		0	21,759		0
12	Total Water CIAC	63,981		0	66,243		0	69,619		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

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

Florida Public Service Commission

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

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 intermedate 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	19,877	19,941	20,005	20,069	20,069	20,069	20,069	20,069	20,197	20,325	20,325	20,389	20,453	20,143
2	Meter Fees	19,595	19,695	19,795	19,795	19,795	19,795	19,795	19,795	19,995	19,995	19,995	20,095	20,195	19,872
3	Main Extension Charge	576	576	576	676	676	676	676	676	676	876	876	912	948	723
4	Service Installation Fees	1,344	1,380	1,416	1,452	1,452	1,452	1,452	1,452	1,524	1,596	1,596	1,596	1,596	1,485
5	Total Cash CIAC	41,392	41,592	41,792	41,992	41,992	41,992	41,992	41,992	42,392	42,792	42,792	42,992	43,192	42,222
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	63,151	63,351	63,551	63,751	63,751	63,751	63,751	63,751	64,151	64,551	64,551	64,751	64,951	63,981
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
 Tangerine
 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	20,453	20,517	20,517	20,517	20,517	20,645	21,118	21,118	21,118	21,591	21,591	21,591	22,064	21,027
2	Meter Fees	20,195	20,195	20,195	20,195	20,195	20,395	20,456	20,456	20,456	20,517	20,517	20,517	20,578	20,374
3	Main Extension Charge	948	984	984	984	984	1,056	1,358	1,358	1,358	1,660	1,660	1,660	1,962	1,304
4	Service Installation Fees	1,596	1,696	1,696	1,696	1,696	1,696	1,793	1,793	1,793	1,890	1,890	1,890	1,987	1,778
5	Total Cash CIAC	43,192	43,392	43,392	43,392	43,392	43,792	44,725	44,725	44,725	45,658	45,658	45,658	46,591	44,484
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	64,951	65,151	65,151	65,151	65,151	65,551	66,484	66,484	66,484	67,417	67,417	67,417	68,350	66,243
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

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	22,064	22,064	22,064	22,814	22,814	22,814	23,564	23,564	23,564	24,314	24,314	24,314	25,064	23,333
2	Meter Fees	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578	20,578
3	Main Extension Charge	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962
4	Service Installation Fees	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
5	Total Cash CIAC	46,591	46,591	46,591	47,341	47,341	47,341	48,091	48,091	48,091	48,841	48,841	48,841	49,591	47,860
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
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	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759	21,759
12	Total Water CIAC	68,350	68,350	68,350	69,100	69,100	69,100	69,850	69,850	69,850	70,600	70,600	70,600	71,350	69,619
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

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

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

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

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

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

Florida Public Service Commission

Tangerine

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	35,784	NA
	2004		
35	Additions	1,069	NA
36	Adjustments	0	NA
37	12/31/04 Balance	36,853	NA
	2005		
38	Additions	2,247	NA
39	Adjustments	0	NA
40	12/31/05 Balance	39,100	NA
	2006		
41	Additions	2,316	NA
42	Adjustments	0	NA
43	12/31/06 Balance	41,416	NA
	2007		
44	Additions	2,395	NA
45	Adjustments	0	NA
46	12/31/07 Balance	43,811	NA

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-14

Tangerine

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Explanation: Provide the average 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) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Adjusted	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash										
1	Water Treatment Equipment	16,065	0.00%	0	16,744	0.00%	0	17,485	0.00%	0
2	Meter Fees	13,925	0.00%	0	14,932	0.00%	0	15,958	0.00%	0
3	Main Extension Charge	40	0.00%	0	62	0.00%	0	107	0.00%	0
4	Service Installation Fees	87	0.00%	0	128	0.00%	0	176	0.00%	0
5	Total Cash	30,117		0	31,867		0	33,727		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	7,856	0.00%	0	8,375	0.00%	0	8,879	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	7,856		0	8,375		0	8,879		0
12	Total Water	37,972		0	40,241		0	42,606		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
 Tangerine
 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

Florida Public Service Commission

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

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

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

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	15,739	15,793	15,847	15,901	15,955	16,009	16,064	16,118	16,173	16,228	16,283	16,338	16,393	16,065
2	Meter Fees	13,429	13,512	13,594	13,676	13,759	13,841	13,924	14,006	14,090	14,173	14,256	14,340	14,424	13,925
3	Main Extension Charge	32	33	35	36	37	38	40	41	42	44	45	47	49	40
4	Service Installation Fees	69	72	75	78	81	84	87	90	93	96	100	103	106	87
5	Total Cash	29,269	29,409	29,550	29,691	29,832	29,973	30,114	30,255	30,397	30,541	30,684	30,828	30,972	30,117
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	7,584	7,629	7,674	7,720	7,765	7,810	7,856	7,901	7,946	7,992	8,037	8,082	8,128	7,856
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	7,584	7,629	7,674	7,720	7,765	7,810	7,856	7,901	7,946	7,992	8,037	8,082	8,128	7,856
12	Total Water	36,853	37,038	37,224	37,411	37,597	37,783	37,970	38,156	38,344	38,532	38,721	38,910	39,100	37,972
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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	16,393	16,449	16,504	16,560	16,615	16,676	16,738	16,800	16,861	16,925	16,988	17,051	17,116	16,744
2	Meter Fees	14,424	14,508	14,593	14,677	14,761	14,846	14,931	15,016	15,101	15,187	15,272	15,358	15,444	14,932
3	Main Extension Charge	49	51	52	54	56	58	61	63	66	69	72	76	79	62
4	Service Installation Fees	106	110	113	117	120	124	128	131	135	139	143	147	151	128
5	Total Cash	30,972	31,117	31,262	31,408	31,553	31,704	31,857	32,011	32,164	32,320	32,476	32,632	32,790	31,867
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	8,128	8,168	8,208	8,249	8,289	8,331	8,373	8,415	8,458	8,500	8,542	8,584	8,626	8,375
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	8,128	8,168	8,208	8,249	8,289	8,331	8,373	8,415	8,458	8,500	8,542	8,584	8,626	8,375
12	Total Water	39,100	39,285	39,471	39,656	39,842	40,035	40,230	40,426	40,622	40,820	41,018	41,216	41,416	40,241
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

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	17,116	17,175	17,234	17,295	17,356	17,418	17,481	17,544	17,607	17,672	17,737	17,803	17,870	17,485
2	Meter Fees	15,444	15,529	15,615	15,701	15,787	15,872	15,958	16,044	16,130	16,215	16,301	16,387	16,473	15,958
3	Main Extension Charge	79	84	89	93	98	103	107	112	117	121	126	131	135	107
4	Service Installation Fees	151	155	159	164	168	172	176	180	184	188	193	197	201	176
5	Total Cash	32,790	32,944	33,097	33,253	33,409	33,565	33,722	33,880	34,038	34,197	34,357	34,517	34,679	33,727
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	8,626	8,668	8,711	8,753	8,795	8,837	8,879	8,921	8,964	9,006	9,048	9,090	9,132	8,879
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	8,626	8,668	8,711	8,753	8,795	8,837	8,879	8,921	8,964	9,006	9,048	9,090	9,132	8,879
12	Total Water	41,416	41,612	41,808	42,006	42,204	42,402	42,602	42,801	43,001	43,203	43,405	43,607	43,811	42,606
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

Tangerine

Docket No. 060368-WS

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

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Tangerine

Schedule: A-17

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
	Balance Sheet Accounts			
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
	Allocation for this System:			
	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..			
14	Allocation Percentage - Water	0.728%	0.728%	0.728%
15	Assets Allocated - Water (line 7 x line 14)	15,782	15,720	19,869
16	Liabilities Allocated - Water (line 12 x line 14)	4,716	9,864	11,127
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	2,199	7,142	15,853
21	Sewer	0	0	0
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	0	0	0
	Total Balance Sheet CWC-this system			
26	Water (Lines 15-16+20+22+24)	<u>13,265</u>	<u>12,997</u>	<u>24,595</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

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

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

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

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Tangerine
 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

Tangible
 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	ASSETS														
	Prior Year													Test Year Enc	Average
	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance	
1	90,892,592	94,922,592	94,962,592	95,887,592	96,027,592	97,917,592	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	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	(2,200,830)
3	(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)	(2,065,107)	
4	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	(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	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	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	
OTHER PHYSICAL PROPERTY															
8	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846	
9	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	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
14	730,982	810,593	895,965	885,963	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916	
15	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	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	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	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	
TOTAL DEFERRED DEBITS															
25	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	
TOTAL ASSETS															

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Tangerine
 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	155,369	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

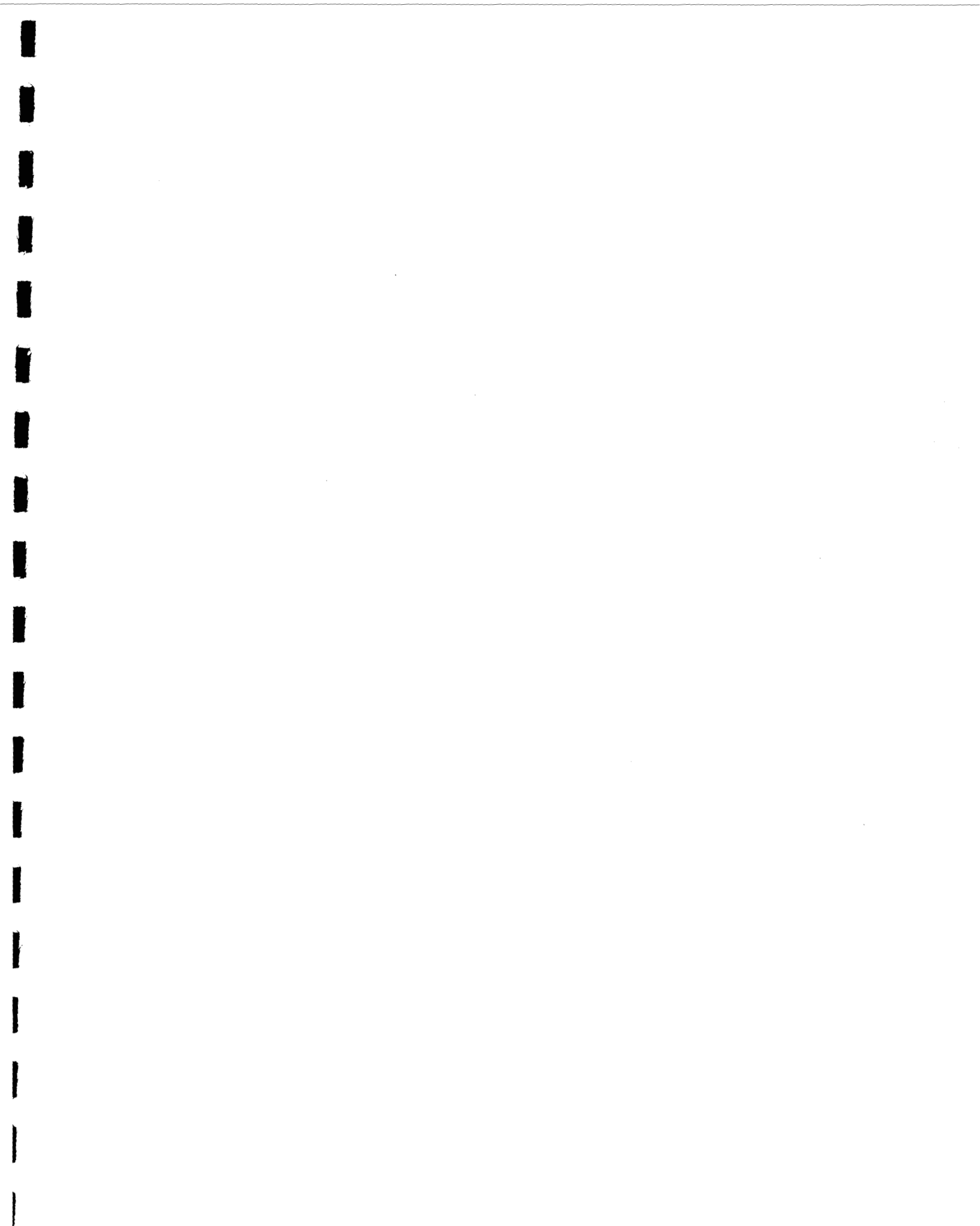
Tangerine
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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







Tangerine
NET OPERATING INCOME

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Schedule of Water Net Operating Income

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	79,063	(3,709)	75,354	6,157	81,511	3,986	85,497	75,426	160,923	B-4
2	Operation & Maintenance	77,834	2,684	80,519	(8,210)	72,309	8,474	80,783	1,114	81,897	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	5,421	5,421	2,086	7,508	10,437	17,944	0	17,944	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	8,716	(611)	8,105	(152)	7,953	3,115	11,068	3,394	14,463	B-15
6	Provision for Income Taxes	(2,888)	(3,773)	(6,661)	3,571	(3,090)	(8,876)	(11,966)	26,363	14,397	C-1
7	OPERATING EXPENSES	83,662	3,722	87,384	(2,704)	84,680	13,151	97,830	30,871	128,701	
8	NET OPERATING INCOME	(4,599)	(7,431)	(12,030)	8,861	(3,169)	(9,165)	(12,333)	44,555	32,222	
9	RATE BASE	0	100,394	100,394	44,479	144,873	253,614	398,486		398,486	A-1
10	RATE OF RETURN	-		-11.98%						8.09%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tangerine
 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	(3,709)	NA	
3	TOTAL	(3,709)	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	387	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.	266	NA
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	1,403	NA
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	629	NA
12	TOTAL	2,684	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	8,502	NA	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(2,247)	NA	
17	TOTAL	6,255	NA	
18		5,421		
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	(611)	NA	
27	TOTAL	(611)	NA	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(3,773)	NA	C-1
31	TOTAL	(3,773)	NA	
32				
33	TOTAL INCOME ADJUSTMENTS	847	NA	

13

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tangerine
 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	6,157	NA	
3	TOTAL	6,157	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (6,306)	NA	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions (83)	NA	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits (3,104)	NA	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (791)	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 1,485	NA	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges (5)	NA	
13	Chemicals	Adj. for increase in chlorine costs 319	NA	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. 4,426	NA	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 256	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. (993)	NA	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 3,041	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. (3,968)	NA	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. 1,325	NA	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (370)	NA	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. (51)	NA	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. (84)	NA	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (2,372)	NA	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (144)	NA	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 193	NA	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (172)	NA	
27	Insurance - Other	Adj. for volatile charges from year to year. (98)	NA	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's (3)	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 (6,677)	NA	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 4,670)	NA	
33	Non-recurring 2005 Bonus True-up	100	NA	
34	Purchased Power Rate Increase Pass Through	1,188	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	8	NA	
36	TOTAL	(8,210)	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	2,131	NA	
40	CIAC amortization adjusted for additional contributions	(44)	NA	
41	TOTAL	2,086	NA	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 5

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	0	NA	
45	-	0	NA	
46	TOTAL	0	NA	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	277	NA	
50	2. Payroll tax adjustment	(521)	NA	
51	3. Property taxes associated with plant additions	115	NA	
52	4. Property Tax adjustment for Future Use plant	(23)	NA	
53	TOTAL	(152)	NA	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	3,571	NA	
57	TOTAL	3,571	NA	
58				
59	TOTAL INCOME ADJUSTMENTS	3,451	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tangerine
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	3,986	NA	
3	TOTAL	3,986	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add (5,122)	NA	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (168)	NA	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 1,145	NA	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 548	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% 121	NA	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 3	NA	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 411	NA	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 759	NA	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 13	NA	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 67	NA	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 26	NA	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 667	NA	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 77	NA	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 208	NA	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 36	NA	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 3	NA	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 384	NA	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 9	NA	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 57	NA	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 7	NA	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 20	NA	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 2	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	NA	
30	Reg. Comm. Exp. - Rate Case Other	None 0	NA	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (1,199)	NA	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 1,230	NA	
33	Non-recurring 2005 Bonus True-up	103	NA	
34	Purchased Power Rate Increase Pass Through	1,223	NA	
35	Contractual Services - Other	Customer Call Center conversion 2,445	NA	
36	Reg. Comm. Exp. - Rate Case Amort.	5,620	NA	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(219)	NA	
38	TOTAL	8,474	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	10,574	NA	
42	CIAC amortization adjusted for additional contributions	(137)	NA	
43	TOTAL	10,437	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	179	NA	
52	2. Payroll tax adjustment	(429)	NA	
53	3. Property taxes associated with plant additions	4,101	NA	
54	4. Property Tax adjustment for Future Use plant	(736)	NA	
55	TOTAL	3,115	NA	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(8,876)	NA	C-1
59	TOTAL	(8,876)	NA	
60				
61	TOTAL INCOME ADJUSTMENTS	17,137	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tangerine
 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	75,426	NA	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	1,114	NA	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% 3,394	NA	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	85,497	NA	
12	Plus Required Revenue Adjustment	75,426	NA	
13	Rate Year Revenue at Proposed Rates	160,923	NA	
14				
15	Less Operating Expenses Before Income Taxes	(114,304)	NA	
16	Less Interest Expense	(9,299)	NA	
17	Taxable Income	37,319	NA	
18	Income Tax at Composite Rate of	38.58% 14,396	NA	
19	Less Income Tax at Present Rates	11,966	NA	
20				
21	Income Tax Adjustment	26,362	NA	

Test Year Operating Revenues

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Schedule:

B-4

Page:

1 of 1

Preparer:

Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
3	461.1	Metered - Residential	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial	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	521.6	Flat Rate - Other
8	462.1	Public Fire Protection	522.1	Measured - Residential
9	462.2	Private Fire Protection	522.2	Measured - Commercial
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
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues
18	TOTAL WATER SALES		TOTAL SEWER SALES	
19		74,794		0
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues	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	536	Other Sewer Revenues
26	TOTAL OTHER WATER REVENUES		TOTAL OTHER SEWER REVENUES	
27		560		0
28	TOTAL WATER OPERATING REVENUES		TOTAL SEWER OPERATING REVENUES	
		75,354		0

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

Florida Public Service Commission

Tangerine
 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) 2005			(3) 2006				(4) 2007			
		Per Books	Adjustments	Adjusted	Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	25,394	0	25,394	19,088	(6,306)	100	19,188	14,066	(5,122)	103	14,169
2	603 Salaries & Wages - Officers, Exec.	453	0	453	370	(83)	0	370	202	(168)	0	202
3	604 Employee Pensions & Benefits	5,949	0	5,949	2,845	(3,104)	0	2,845	3,990	1,145	0	3,990
4	610 Purchased Water	3,426	0	3,426	2,634	(791)	0	2,634	3,182	548	0	3,182
5	615 Purchased Power	7,522	0	7,522	9,007	1,485	1,188	10,195	10,316	121	1,223	11,539
6	616 Fuel for Purchased Power	20	0	20	16	(5)	0	16	19	3	0	19
7	618 Chemicals	4,376	0	4,376	4,696	319	0	4,696	5,106	411	0	5,106
8	620 Materials & Supplies	(124)	0	(124)	4,303	4,426	0	4,303	5,062	759	0	5,062
9	631 Contractual Services - Engineering	305	0	305	561	256	0	561	575	13	0	575
10	632 Contractual Services - Accounting	2,310	0	2,310	1,316	(993)	0	1,316	1,383	67	0	1,383
11	633 Contractual Services - Legal	3	387	390	3,431	3,041	0	3,431	3,457	26	0	3,457
12	634 Contractual Services - Mgmt. Fees	8,422	0	8,422	4,454	(3,968)	0	4,454	5,121	667	0	5,121
13	635 Contractual Services - Testing	2,014	0	2,014	3,339	1,325	0	3,339	3,416	77	0	3,416
14	636 Contractual Services - Other	3,396	0	3,396	3,027	(370)	0	3,027	3,234	208	2,445	5,679
15	641 Rental of Building/Real Prop.	223	0	223	171	(51)	0	171	207	36	0	207
16	642 Rental of Equipment	96	0	96	12	(84)	0	12	15	3	0	15
17	650 Transportation Expenses	3,538	266	3,804	1,432	(2,372)	0	1,432	1,816	384	0	1,816
18	656 Insurance - Vehicle	242	0	242	98	(144)	0	98	107	9	0	107
19	657 Insurance - General Liability	455	0	455	648	193	0	648	706	57	0	706
20	658 Insurance - Workman's Comp.	264	0	264	92	(172)	0	92	99	7	0	99
21	659 Insurance - Other	331	0	331	233	(98)	0	233	253	20	0	253
22	660 Advertising Expense	11	0	11	9	(3)	0	9	11	2	0	11
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	5,620	5,620
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	8,543	1,403	9,946	3,268	(6,677)	0	3,268	2,069	(1,199)	0	2,069
26	675 Miscellaneous Expense	663	629	1,292	5,962	4,670	8	5,970	7,200	1,230	(219)	6,981
27	TOTAL WATER O & M EXPENSES	77,834	2,684	80,519	71,014	(9,505)	1,295	72,309	71,611	(698)	9,172	80,783

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	3,038	1,339	2,419	1,789	2,006	2,130	2,468	1,971	1,830	2,334	1,436	2,635	25,394	
2	603 Salaries & Wages - Officers, Exec.	0	42	90	59	54	67	58	42	73	56	65	(151)	453	
3	604 Employee Pensions & Benefits	305	336	449	383	404	562	529	736	804	550	751	140	5,949	
4	610 Purchased Water	0	0	753	268	197	392	245	0	488	229	356	497	3,426	
5	615 Purchased Power	566	492	709	534	656	672	557	600	684	715	608	730	7,522	
6	616 Fuel for Purchased Power	0	0	4	2	1	2	1	0	3	1	2	3	20	
7	618 Chemicals	105	309	269	195	259	941	514	185	532	217	357	493	4,376	
8	620 Materials & Supplies	0	748	(1,209)	76	65	19	103	0	23	11	17	24	(124)	
9	631 Contractual Services - Engineering	0	0	7	3	2	4	2	0	73	70	71	73	305	
10	632 Contractual Services - Accounting	0	42	124	71	63	621	442	134	300	131	173	207	2,310	
11	633 Contractual Services - Legal	0	0	1	0	0	0	0	0	0	0	0	0	3	
12	634 Contractual Services - Mgmt. Fees	0	415	957	681	743	773	703	722	675	769	1,008	974	8,422	
13	635 Contractual Services - Testing	90	90	194	28	200	130	466	203	163	137	172	141	2,014	
14	636 Contractual Services - Other	202	294	738	294	285	(196)	256	128	296	417	376	305	3,396	
15	641 Rental of Building/Real Prop.	0	0	49	17	13	25	16	0	32	15	23	32	223	
16	642 Rental of Equipment	0	0	84	1	1	2	1	0	2	1	2	2	96	
17	650 Transportation Expenses	0	198	392	275	282	309	357	262	431	354	404	276	3,538	
18	656 Insurance - Vehicle	0	17	29	21	20	23	21	17	25	21	23	25	242	
19	657 Insurance - General Liability	0	32	55	40	38	44	39	32	47	39	43	47	455	
20	658 Insurance - Workman's Comp.	0	24	24	24	24	24	24	24	24	24	24	24	264	
21	659 Insurance - Other	0	23	40	29	27	32	29	24	35	28	31	34	331	
22	660 Advertising Expense	0	0	2	1	1	1	1	0	2	1	1	2	11	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	4,489	4,020	12	4	66	9	4	0	8	4	6	(79)	8,543	
26	675 Miscellaneous Expense	0	0	143	42	37	74	47	0	93	43	67	116	663	
27	TOTAL WATER O & M EXPENSES	8,795	8,421	6,335	4,839	5,446	6,660	6,884	5,080	6,643	6,165	6,015	6,551	77,834	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Forecast Annual	
1	601 Salaries & Wages - Employees	1,223	1,247	1,520	1,065	2,361	1,991	774	1,923	1,761	1,901	1,846	1,477	19,088	
2	603 Salaries & Wages - Officers, Exec.	65	47	(45)	48	57	47	46	25	24	28	24	3	370	
3	604 Employee Pensions & Benefits	565	601	171	728	(1)	(186)	(853)	377	368	382	373	321	2,845	
4	610 Purchased Water	347	81	86	100	237	81	67	388	373	449	385	41	2,634	
5	615 Purchased Power	664	740	822	1,077	977	978	891	596	608	580	568	505	9,007	
6	616 Fuel for Purchased Power	2	0	1	1	1	0	0	2	2	3	2	0	16	
7	618 Chemicals	270	442	660	385	459	420	438	313	329	335	333	313	4,696	
8	620 Materials & Supplies	597	752	804	207	923	4	227	164	167	160	157	141	4,303	
9	631 Contractual Services - Engineering	71	69	69	69	70	69	69	16	16	16	16	12	561	
10	632 Contractual Services - Accounting	85	221	136	138	87	136	134	85	87	86	79	41	1,316	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	3,429	3,431	
12	634 Contractual Services - Mgmt. Fees	643	591	550	530	659	608	278	141	135	163	140	15	4,454	
13	635 Contractual Services - Testing	216	391	189	37	114	188	1,297	191	193	190	184	148	3,339	
14	636 Contractual Services - Other	252	390	172	183	212	162	154	326	326	338	316	197	3,027	
15	641 Rental of Building/Real Prop.	23	5	6	7	15	5	4	25	24	29	25	3	171	
16	642 Rental of Equipment	2	0	0	0	1	0	0	2	2	2	2	0	12	
17	650 Transportation Expenses	350	279	274	144	43	30	13	71	68	82	70	7	1,432	
18	656 Insurance - Vehicle	14	9	9	10	12	9	9	6	6	7	6	1	98	
19	657 Insurance - General Liability	93	83	84	84	88	83	83	12	11	14	12	1	648	
20	658 Insurance - Workman's Comp.	14	13	13	13	13	13	13	0	0	0	0	0	92	
21	659 Insurance - Other	33	27	27	27	30	27	26	9	8	10	8	1	233	
22	660 Advertising Expense	1	0	0	0	1	0	0	1	1	1	1	0	9	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	6	1	1	2	2,947	(589)	189	131	146	147	146	141	3,268	
26	675 Miscellaneous Expense	(125)	0	15	19	81	15	13	1,224	1,246	1,188	1,176	1,111	5,962	
27	TOTAL WATER O & M EXPENSES	5,410	5,992	5,565	4,875	9,387	4,093	3,875	6,026	5,902	6,111	5,870	7,908	71,014	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Tangerine
 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	1,304	1,029	1,034	1,049	1,190	1,029	1,015	1,346	1,331	1,409	1,343	988	14,066
2	603 Salaries & Wages - Officers, Exec.	27	6	7	8	18	6	5	30	29	34	30	3	202
3	604 Employee Pensions & Benefits	703	740	257	883	64	(146)	(895)	491	482	499	488	424	3,990
4	610 Purchased Water	419	98	103	121	286	98	81	469	451	542	465	49	3,182
5	615 Purchased Power	763	846	940	1,231	1,119	1,118	1,019	685	698	667	653	577	10,316
6	616 Fuel for Purchased Power	2	1	1	1	2	1	0	3	3	3	3	0	19
7	618 Chemicals	296	479	715	417	499	456	475	342	360	366	363	339	5,106
8	620 Materials & Supplies	701	885	945	244	1,087	5	267	193	196	189	185	165	5,062
9	631 Contractual Services - Engineering	73	70	70	70	72	70	70	17	17	17	16	12	575
10	632 Contractual Services - Accounting	93	225	139	141	93	139	137	94	95	96	88	42	1,383
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	3,455	3,457
12	634 Contractual Services - Mgmt. Fees	738	673	627	604	753	692	317	170	164	197	169	18	5,121
13	635 Contractual Services - Testing	224	395	192	39	120	191	1,308	200	202	201	193	150	3,416
14	636 Contractual Services - Other	278	399	180	193	230	169	160	354	353	372	345	202	3,234
15	641 Rental of Building/Real Prop.	27	6	7	8	19	6	5	30	29	35	30	3	207
16	642 Rental of Equipment	2	0	0	1	1	0	0	2	2	3	2	0	15
17	650 Transportation Expenses	450	361	354	186	52	37	16	86	82	99	85	9	1,816
18	656 Insurance - Vehicle	15	10	10	10	13	10	9	7	7	9	7	1	107
19	657 Insurance - General Liability	101	90	90	91	96	90	89	14	14	16	14	1	706
20	658 Insurance - Workman's Comp.	15	14	14	14	14	14	14	0	0	0	0	0	99
21	659 Insurance - Other	36	28	28	29	32	28	28	10	10	12	10	1	253
22	660 Advertising Expense	1	0	0	0	1	0	0	2	1	2	2	0	11
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	7	2	2	2	1,847	(367)	118	87	95	96	94	88	2,069
26	675 Miscellaneous Expense	(152)	1	19	22	98	19	15	1,478	1,504	1,435	1,420	1,341	7,200
27	TOTAL WATER O & M EXPENSES	6,124	6,356	5,732	5,363	7,705	3,664	4,256	6,110	6,127	6,297	6,005	7,872	71,611

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

Florida Public Service Commission

Tangerine
 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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Tangerine

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	15,526	25,394	9,868	63.56%
2	603	Salaries & Wages - Officers, Exec.	0	453	453	-
3	604	Employee Pensions & Benefits	5,082	5,949	867	17.07%
4	610	Purchased Water	0	3,426	3,426	-
5	615	Purchased Power	6,512	7,522	1,010	15.51%
6	616	Fuel for Power Production	80	20	(60)	-74.56%
7	618	Chemicals	1,048	4,376	3,328	317.58%
8	620	Materials & Supplies	3,692	(124)	(3,816)	-103.35%
9	631	Contractual Services - Engineering	0	305	305	-
10	632	Contractual Services - Accounting	132	2,310	2,178	1649.63%
11	633	Contractual Services - Legal	330	390	60	18.05%
12	634	Contractual Services - Mgmt. Fees	0	8,422	8,422	-
13	635	Contractual Services - Testing	0	2,014	2,014	-
14	636	Contractual Services - Other	3,756	3,396	(360)	-9.58%
15	641	Rental of Building/Real Prop.	224	223	(1)	-0.65%
16	642	Rental of Equipment	15	96	81	540.35%
17	650	Transportation Expenses	431	3,804	3,373	782.67%
18	656	Insurance - Vehicle	118	242	124	104.76%
19	657	Insurance - General Liability	251	455	204	81.36%
20	658	Insurance - Workman's Comp.	200	264	64	32.00%
21	659	Insurance - Other	31	331	300	969.34%
22	660	Advertising Expense	74	11	(63)	-84.69%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	251	0	(251)	-100.00%
25	670	Bad Debt Expense	403	9,946	9,543	2367.92%
26	675	Miscellaneous Expense	2,518	1,292	(1,226)	-48.68%
27	TOTAL WATER O & M EXPENSES		<u>40,674</u>	<u>80,519</u>	<u>39,845</u>	<u>97.96%</u>
28	Total Customers (ERCs)		253.1	272.6	19.5	7.70%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>18.80%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Tangerine

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

Tangerine

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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29	Total Customers (ERCs)		NA	NA	NA	NA
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

Tangerine
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	7,179	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,661	Lab Testing
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

Tangerine
 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, Interrog. & 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	1.218%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	1.218%	22,481	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		22,481		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>5,620</u>		<u>0</u>

m Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12
 Page: 1 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.73%	0.00%		0.73%	Customers *	453	0		453
2	604 / 704	Pensions & Benefits	0.73%	0.00%		0.73%	Customers *	5,949	0		5,949
3	632 / 732	Contractual Services - Acctg	0.73%	0.00%		0.73%	Customers *	2,310	0		2,310
4	633 / 733	Contractual Services - Legal	0.73%	0.00%		0.73%	Customers *	390	0		390
5	634 / 734	Contractual Services - Mgmt.	0.73%	0.00%		0.73%	Customers *	8,422	0		8,422
6	641 / 741	Rental of Building/Real Prop.	0.73%	0.00%		0.73%	Customers *	223	0		223
7	656 / 756	Insurance - Vehicle	0.73%	0.00%		0.73%	Customers *	242	0		242
8	657 / 757	Insurance - General Liability	0.73%	0.00%		0.73%	Customers *	455	0		455
9	658 / 758	Insurance - Work. Comp.	0.73%	0.00%		0.73%	Customers *	264	0		264
10	659 / 759	Insurance - Other	0.73%	0.00%		0.73%	Customers *	331	0		331
11	675 / 775	Miscellaneous Expense	0.73%	0.00%		0.73%	Customers *	1,292	0		1,292

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

Tangerine

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) Allocation Percentages (Note A)				(8) Allocation Method	(9) Amounts Allocated			
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.73%	0.00%		0.73%	Customers *	370	0		370
2	604 / 704	Pensions & Benefits	0.73%	0.00%		0.73%	Customers *	2,845	0		2,845
3	632 / 732	Contractual Services - Acctg	0.73%	0.00%		0.73%	Customers *	1,316	0		1,316
4	633 / 733	Contractual Services - Legal	0.73%	0.00%		0.73%	Customers *	3,431	0		3,431
5	634 / 734	Contractual Services - Mgmt.	0.73%	0.00%		0.73%	Customers *	4,454	0		4,454
6	641 / 741	Rental of Building/Real Prop.	0.73%	0.00%		0.73%	Customers *	171	0		171
7	656 / 756	Insurance - Vehicle	0.73%	0.00%		0.73%	Customers *	98	0		98
8	657 / 757	Insurance - General Liability	0.73%	0.00%		0.73%	Customers *	648	0		648
9	658 / 758	Insurance - Work. Comp.	0.73%	0.00%		0.73%	Customers *	92	0		92
10	659 / 759	Insurance - Other	0.73%	0.00%		0.73%	Customers *	233	0		233
11	675 / 775	Miscellaneous Expense	0.73%	0.00%		0.73%	Customers *	5,970	0		5,970

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

Tangerine

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages (Note A)				(8) Allocation Method	(10) Amounts Allocated			(12) Total
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	
1	603 / 703	Salaries - Officers	0.77%	0.00%		0.77%	ERCs *	202	0		202
2	604 / 704	Pensions & Benefits	0.77%	0.00%		0.77%	ERCs *	3,990	0		3,990
3	632 / 732	Contractual Services - Acctg	0.77%	0.00%		0.77%	ERCs *	1,383	0		1,383
4	633 / 733	Contractual Services - Legal	0.77%	0.00%		0.77%	ERCs *	3,457	0		3,457
5	634 / 734	Contractual Services - Mgmt.	0.77%	0.00%		0.77%	ERCs *	5,121	0		5,121
6	641 / 741	Rental of Building/Real Prop.	0.77%	0.00%		0.77%	ERCs *	207	0		207
7	656 / 756	Insurance - Vehicle	0.77%	0.00%		0.77%	ERCs *	107	0		107
8	657 / 757	Insurance - General Liability	0.77%	0.00%		0.77%	ERCs *	706	0		706
9	658 / 758	Insurance - Work. Comp.	0.77%	0.00%		0.77%	ERCs *	99	0		99
10	659 / 759	Insurance - Other	0.77%	0.00%		0.77%	ERCs *	253	0		253
11	666 / 766	Rate Case Amort	1.22%	0.00%		1.22%	ERCs	5,620	0		5,620
12	675 / 775	Miscellaneous Expense	0.77%	0.00%		0.77%	ERCs *	6,981	0		6,981

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

Tangerine

Schedule: B-13

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
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	108	108	100.00%	108
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	427	427	100.00%	427
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	289	289	100.00%	289
13	310.2 Power Generation Equipment	0	2,170	2,170	100.00%	2,170
14	311.2 Pumping Equipment	0	668	668	100.00%	668
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	41	41	100.00%	41
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	749	749	100.00%	749
27	331.4 Transm. & Distribution Mains	0	2,818	2,818	60.10%	1,694
28	333.4 Services	0	187	187	100.00%	187
29	334.4 Meters & Meter Installations	0	915	915	100.00%	915
30	335.4 Hydrants	0	23	23	60.10%	14
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	106	106	100.00%	106
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	8,502	8,502		7,369
	Composite U&U Rate				86.67%	
47	(LESS) AMORTIZATION OF CIAC	0	(2,247)	(2,247)		(1,947)
48	NET DEPRECIATION EXPENSE - WATER	0	6,255	6,255		5,421
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Tangerine
 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	0	0	0	100.00%	0	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	110	0	110	100.00%	110	2
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	427	0	427	100.00%	427	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	289	0	289	100.00%	289	0
13	310.2 Power Generation Equipment	2,258	0	2,258	100.00%	2,258	88
14	311.2 Pumping Equipment	746	0	746	100.00%	746	78
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	41	0	41	100.00%	41	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	749	0	749	100.00%	749	0
27	331.4 Transm. & Distribution Mains	3,942	0	3,942	60.91%	2,401	707
28	333.4 Services	187	0	187	100.00%	187	0
29	334.4 Meters & Meter Installations	1,501	0	1,501	100.00%	1,501	586
30	335.4 Hydrants	23	0	23	60.91%	14	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	776	0	776	100.00%	776	670
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	11,049	0	11,049		9,499	2,131
	Composite NU&U Rate				85.97%		
43	(LESS) AMORTIZATION OF CIAC	(2,316)	0	(2,316)		(1,991)	(44)
44	NET DEPRECIATION EXPENSE - WATER	8,733	0	8,733		7,508	2,086

Net Depreciation Expense - Water

Florida Public Service Commission

Tangerine

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	0	0	0	100.00%	0	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	123	0	123	100.00%	123	12
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	427	0	427	100.00%	427	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	289	0	289	100.00%	289	0
13	310.2 Power Generation Equipment	3,221	0	3,221	100.00%	3,221	963
14	311.2 Pumping Equipment	746	0	746	100.00%	746	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	5,344	0	5,344	100.00%	5,344	5,303
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	749	0	749	100.00%	749	0
27	331.4 Transm. & Distribution Mains	6,533	0	6,533	61.71%	4,031	1,630
28	333.4 Services	187	0	187	100.00%	187	0
29	334.4 Meters & Meter Installations	2,776	0	2,776	100.00%	2,776	1,276
30	335.4 Hydrants	23	0	23	61.71%	14	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	2,165	0	2,165	100.00%	2,165	1,389
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	22,583	0	22,583		20,073	10,574
	Composite NU&U Rate				88.88%		
43	(LESS) AMORTIZATION OF CIAC	(2,395)	0	(2,395)		(2,128)	(137)
44	NET DEPRECIATION EXPENSE - WATER	20,189	0	20,189		17,944	10,437

Net Depreciation Expense - Sewer

Florida Public Service Commission

Tangerine
 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.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8)	(9)
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful 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

Tangerine

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-14

Page: 2 of 3

Preparer: Jack Schreyer

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

Tangerine
 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	
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA	
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA	
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA	
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA	
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA	
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA	
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA	
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA	
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA	
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA	
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA	
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA	
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA	
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA	
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA	
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA	
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA	
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA	
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA	
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA	
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA	
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA	
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA	
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA	
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA	
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA	
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA	
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA	
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA	
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA	
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA	
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA	
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA	
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA	
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA	
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA	
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA	
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA	
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA	
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA	
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA	
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA	
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA	
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA	
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA	
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA	
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA	
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA	
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA	
	Composite NU&U Rate					NA		
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA			0 NA	
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA	

Taxes Other Than Income

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

Preparer: Jack Schreyer

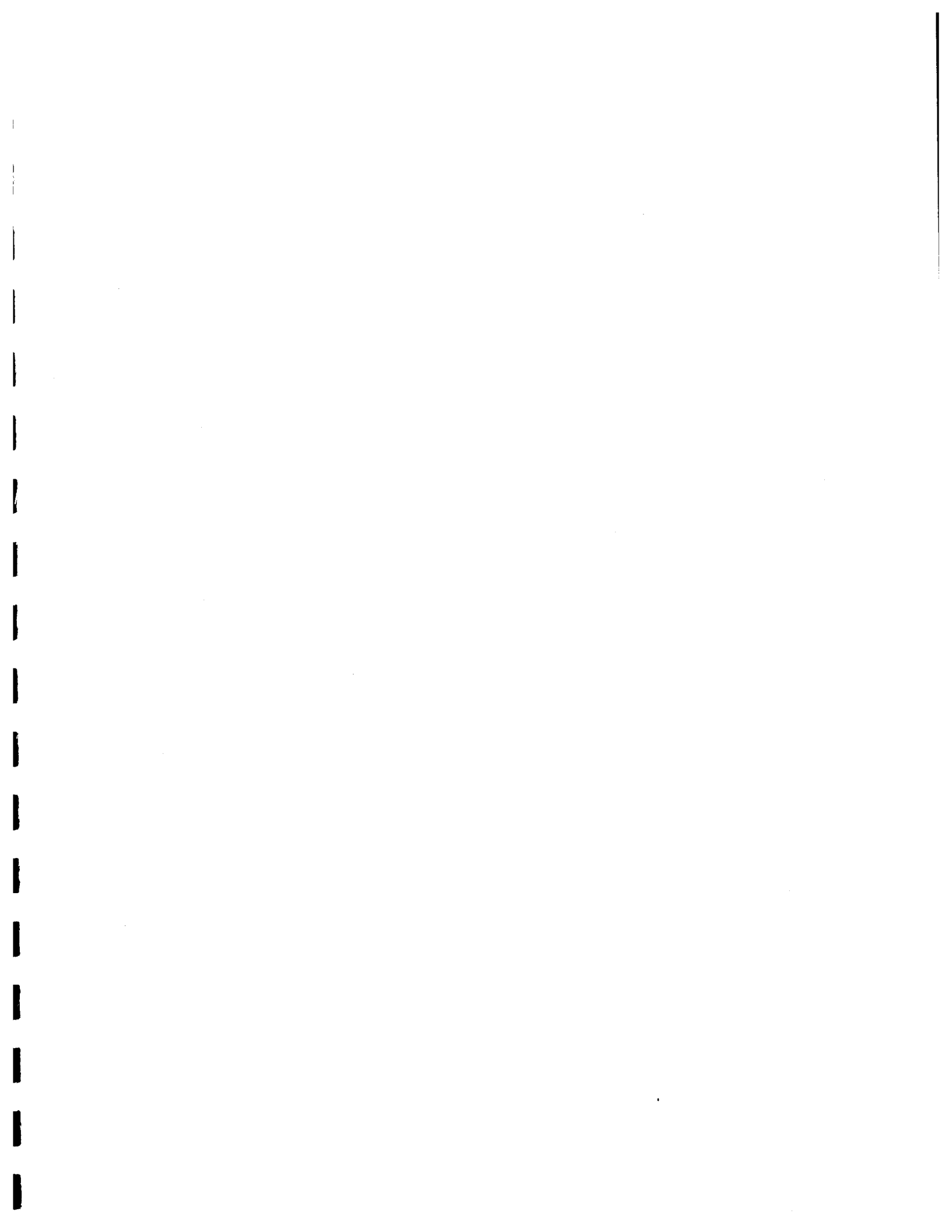
Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 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	3,391	2,140	3,185		8,716	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 19.17%			(611)		(611)	
5	Total Test Year Adjustments	0	0	(611)	0	(611)	
6	Adjusted Test Year (2005)	3,391	2,140	2,574	0	8,105	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	277				277	E-13
9	Payroll Tax Adjustment		(521)			(521)	B-5
10	Plant in Service Adjustment			115		115	A-5
11	Non-U&U Adjustment @ 20.32%			(23)		(23)	
12	Total 2006 Adjustments	277	(521)	92	0	(152)	
13	Adjusted Intermed. Year (2006)	3,668	1,619	2,666	0	7,953	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	179				179	E-13
16	Payroll Tax Adjustment		(429)			(429)	B-5
17	Plant in Service Adjustment			4,101		4,101	A-5
18	Non-U&U Adjustment @ 17.94%			(736)		(736)	
19	Total 2007 Adjustments	179	(429)	3,365	0	3,115	
20	Adjusted Projected Rate Year (2007)	3,847	1,190	6,031	0	11,068	
21	RAFs Assoc. with Revenue Increase	3,394				3,394	B-3
22	Total Projected Rate Year (2007)	7,242	1,190	6,031	0	14,463	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFs Assoc. with Revenue Increase	NA				NA	B-3
44	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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







**Tangerine
TAX SCHEDULES**

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



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Tangerine

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	(2,888)	(5,356)	(8,244)	4,532	(3,711)	(8,876)	(12,587)	C-2
2	Deferred Income Tax Expense	0	1,582	1,582	(962)	621	0	621	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>(2,888)</u>	<u>(3,773)</u>	<u>(6,661)</u>	<u>3,571</u>	<u>(3,090)</u>	<u>(8,876)</u>	<u>(11,966)</u>	
Sewer									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(7,487)	(11,204)	(18,691)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(2,299)	(2,299)	NA	NA	NA	NA	NA	C-3
3	Taxable Income	(7,487)	(13,503)	(20,990)	0	0	0	0	0	
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0	-	NA	NA	NA	NA	C-4
6	Timing Differences	0	4,102	4,102	NA	NA	NA	NA	NA	C-5
7	Total Schedule M Adjustments	0	4,102	4,102	0	0	0	0	0	
8	Taxable Income Before State Taxes	(7,487)	(17,606)	(25,092)	0	NA	0	0	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10										
11										
12	State Income Taxes	(412)	(968)	(1,380)	0	NA	0	0	0	
13	Federal Taxable Income	(7,075)	(12,535)	(19,610)	0	NA	0	0	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(2,476)	(4,387)	(6,863)	0	NA	0	0	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	0	C-7
17	Current Federal Income Taxes	(2,476)	(4,387)	(6,863)	0	NA	0	0	0	
18	Summary:									
19	Current State Income Tax	(412)	(968)	(1,380)	0	NA	0	0	0	
20	Current Federal Income Tax	(2,476)	(4,387)	(6,863)	0	NA	0	0	0	
21	Total Current Income Tax Expense (To C-1)	(2,888)	(5,356)	(8,244)	0	NA	0	0	0	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(7) 12/31/06 Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		
1	Taxable Operating Income before Interest	(18,691)	12,432	(6,259)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(2,299)	(913)	(3,213)	NA	NA	NA	C-3
3	Taxable Income	(20,990)	11,519	(9,472)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	4,102	(2,493)	1,609	NA	NA	NA	C-5
7	Total Schedule M Adjustments	4,102	(2,493)	1,609	0	0	0	
8	Taxable Income Before State Taxes	(25,092)	14,012	(11,081)	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	(1,380)	771	(609)	0	NA	0	
13	Federal Taxable Income	(19,610)	10,748	(8,862)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(6,863)	3,762	(3,102)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(6,863)	3,762	(3,102)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(1,380)	771	(609)	0	NA	0	
20	Current Federal Income Tax	(6,863)	3,762	(3,102)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(8,244)	4,532	(3,711)	0	NA	0	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted			
1	Taxable Operating Income before Interest	(6,259)	(18,040)	(24,299)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(3,213)	(4,968)	(8,181)	NA	NA	NA	NA	NA	C-3
3	Taxable Income	(9,472)	(23,008)	(32,480)	0	0	0	0	0	
4	Schedule M Adjustments									
5	Permanent Differences	0	0	0	NA	NA	NA	NA	NA	C-4
6	Timing Differences	1,609	0	1,609	NA	NA	NA	NA	NA	C-5
7	Total Schedule M Adjustments	1,609	0	1,609	0	0	0	0	0	
8	Taxable Income Before State Taxes	(11,081)	(23,008)	(34,089)	0	NA	0	0	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10										
11										
12	State Income Taxes	(609)	(1,265)	(1,875)	0	NA	0	0	0	
13	Federal Taxable Income	(8,862)	(21,743)	(30,605)	0	NA	0	0	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(3,102)	(7,610)	(10,712)	0	NA	0	0	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	0	C-7
17	Current Federal Income Taxes	(3,102)	(7,610)	(10,712)	0	NA	0	0	0	
18	Summary:									
19	Current State Income Tax	(609)	(1,265)	(1,875)	0	NA	0	0	0	
20	Current Federal Income Tax	(3,102)	(7,610)	(10,712)	0	NA	0	0	0	
21	Total Current Income Tax Expense (To C-1)	(3,711)	(8,876)	(12,587)	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(8) Supporting Schedules
		(3) 2005 Per Books	(3) 2005 Adjustments	(3) 2005 Adjusted		(5) 2005 Per Books	(5) 2005 Adjustments	(5) 2005 Adjusted	
1	Interest on Long-Term Debt	0	2,061	2,061	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	238	238		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	2,299	2,299		0	0	0	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	100,394		0	
Weighted Cost of Long Term Debt (D-1)	2.05%	2,061	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		2,061		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Tangerine
 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			Sewer			
		2005 Adjusted	2006 Adjustments	2006 Adjusted	2005 Adjusted	2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	2,061	913	2,974	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	0	0	0	Note*
4	Other Interest Expense	238	0	238	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>2,299</u>	<u>913</u>	<u>3,213</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	144,873		0	
Weighted Cost of Long Term Debt (D-1)	2.10%	2,974	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		2,974		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2006 Adjusted	Water 2007 Adjustments	2007 Adjusted	2006 Adjusted	Sewer 2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	2,974	5,207	8,181	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	0	0	0	Note*
4	Other Interest Expense	238	0	238	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>3,213</u>	<u>5,207</u>	<u>8,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	398,486		0	
Weighted Cost of Long Term Debt (D-1)	2.27%	8,181	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>8,181</u>		<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Tangerine

Schedule: C-5

Docket No. 060368-WS

Page: 2 of 3

Test Year Ending 12/31/06

Preparer: Jack Schreyer

Historical [] Projected [X]

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)			(6)			(8) Supporting Schedules
	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	
		Water			Sewer		
Timing Differences:							
1 Tax Depreciation & Amortization	7,101	2,437	9,537	0	0	0	
2 Book Depreciation & Amortization	6,255	2,478	8,733	NA	NA	NA	B-13,14
3 Difference	845	(41)	805	0	0	0	
4 Other Timing Differences (Itemize):							
5 Bad Debt	1,271	(1,271)	0	0	0	0	
6 Regulatory Assets	1,141	(1,141)	0	0	0	0	
7 All Other	0	0	0	0	0	0	
8 Total Timing Differences (To C-2)	4,102	(2,493)	1,609	0	0	0	
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes	226	(137)	89	0	0	0	
11 Timing Differences for Federal Taxes	3,877	(2,356)	1,521	0	0	0	
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes	1,357	(825)	532	0	0	0	
14 Total Deferred Taxes (to C-1)	1,582	(962)	621	0	0	0	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting	
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules	
Timing Differences:									
1	Tax Depreciation & Amortization	9,537	11,456	20,993	0	0	0		
2	Book Depreciation & Amortization	8,733	11,456	20,189	NA	NA	NA	B-13,14	
3	Difference	805	0	805	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)	1,609	0	1,609	0	0	0		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	89	0	89	0	0	0		
11	Timing Differences for Federal Taxes	1,521	0	1,521	0	0	0		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	532	0	532	0	0	0		
14	Total Deferred Taxes (to C-1)	621	0	621	0	0	0		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Tangerine
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			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	422	2,531	2,954				422	2,531	2,954
4	2006	526	3,150	3,675				526	3,150	3,675
5	2007	629	3,768	4,397				629	3,768	4,397
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

Tangerine

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
		Account No. 28306		
		Deferred State Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	422	422
4	2006	422	103	526
5	2007	526	103	629
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

Tangerine

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
			Current	
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	2,531	2,531
4	2006	2,531	618	3,150
5	2007	3,150	618	3,768
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

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

Schedule: C-7
Page: 3 of 4
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

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

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

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

NONE

Parent's Debt Information

Florida Public Service Commission

Tangerine
 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****Tangerine**

Schedule: C-9

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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

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

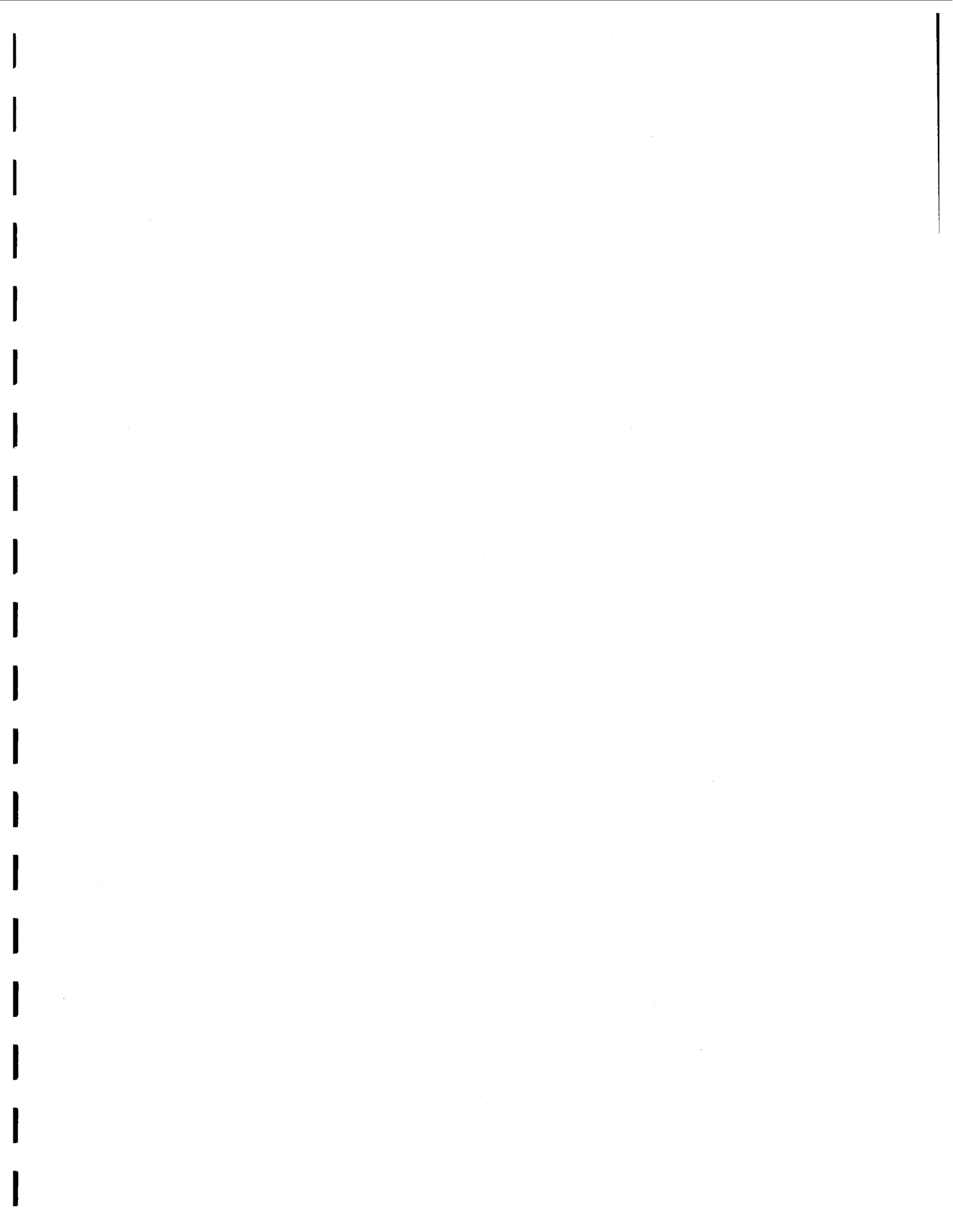
Tangerine
Docket No. 060368-WS
Test Year Ending 12/31/05

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

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

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







**Tangerine
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

Tangerine**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		
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Supporting
		Rate Base			Rate	Cost	Schedules
WATER							
1	Long-Term Debt	34,351	34.22%	6.00%	2.05%	2,061	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	51,526	51.32%	10.12%	5.19%	5,214	D-2
5	Customer Deposits	3,972	3.96%	6.00%	0.24%	238	D-2
6	Accumulated Deferred Income Taxes	10,544	10.50%	0.00%	0.00%	0	D-2
7	Total	<u>100,394</u>	<u>100.00%</u>		<u>7.48%</u>	<u>7,514</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

Tangerine**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	50,761	35.04%	6.00%	2.10%	3,046	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	76,141	52.56%	10.12%	5.32%	7,705	D-2
5	Customer Deposits	3,972	2.74%	6.00%	0.16%	238	D-2
6	Accumulated Deferred Income Taxes	13,998	9.66%	0.00%	0.00%	0	D-2
7	Total	<u>144,873</u>	<u>100.00%</u>		<u>7.59%</u>	<u>10,989</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

Florida Public Service Commission

13 Month Average balance

Tangerine

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

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 No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	151,019	37.90%	6.00%	2.27%	9,061	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	226,528	56.85%	10.12%	5.75%	22,925	D-2
5 Customer Deposits	3,972	1.00%	6.00%	0.06%	238	D-2
6 Accumulated Deferred Income Taxes	16,967	4.26%	0.00%	0.00%	0	D-2
7 Total	<u>398,486</u>	<u>100.00%</u>		<u>8.09%</u>	<u>32,224</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

Tangerine

Schedule: D-2

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	0			34,351	34,351	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	85,877			(34,351)	51,526	
5	Customer Deposits	3,972				3,972	D-7
6	Accumulated Deferred Income Taxes	10,544				10,544	
7	Total	<u>100,394</u>			<u>0</u>	<u>100,394</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

Tangerine

Schedule: D-2

Docket No. 060368-WS

Page: 2 of 3

Test Year Ending: 12/31/06

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	50,761				50,761	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	76,141				76,141	
5	Customer Deposits	3,972				3,972	D-7
6	Accumulated Deferred Income Taxes	13,998				13,998	
7	Total	<u>144,873</u>			<u>0</u>	<u>144,873</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

Florida Public Service Commission

13 Month Average Balance

Tangerine

Schedule: D-2

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending: 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	Class of Capital	(1)	(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	151,019				151,019	D-5	
2	Short-Term Debt	0				0	D-4	
3	Preferred Stock	0				0	D-3	
4	Common Stock	226,528				226,528		
5	Customer Deposits	3,972				3,972	D-7	
6	Accumulated Deferred Income Taxes	16,967				16,967		
7	Total	<u>398,486</u>			<u>0</u>	<u>398,486</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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	There is no Preferred Stock for this subsidiary nor its parent												

Cost of Short-Term Debt

Florida Public Service Commission

Tangerine

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>		

Florida Public Service Commission

Schedule: D-5
 Page: 1 of 2
 Preparer: Jack Schreyer

Cost of Long-Term Debt

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Tangerine
 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)/((4)-(6)-(7))
2005												
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
2006												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	4,731,000	-	-	-	-	-	-	-	-
2007												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	20,501,000	-	-	-	-	-	-	-	-

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

Schedule: D-6
 Page: 1 of 2
 Preparer: <name>

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

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/((4)-(6)-(7))
1	The parent does not have any Variable Rate Long term debt												

Schedule of Customer Deposits

Florida Public Service Commission

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

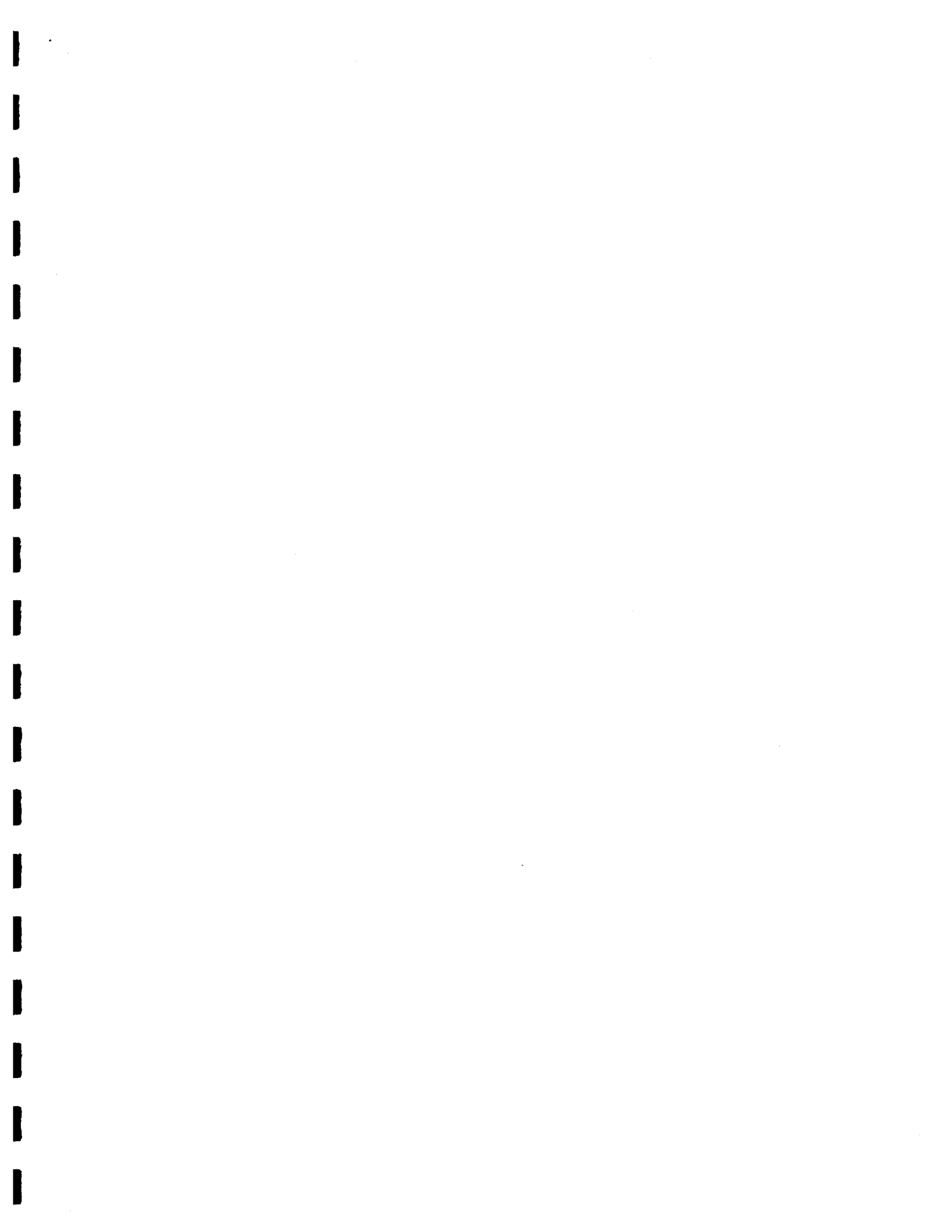
Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

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	4,108	154	(232)	4,030
2	Feb-05	4,030	116	(98)	4,048
3	Mar-05	4,048	290	(116)	4,222
4	Apr-05	4,222	0	0	4,222
5	May-05	4,222	174	(232)	4,164
6	Jun-05	4,164	58	(350)	3,872
7	Jul-05	3,872	116	(312)	3,676
8	Aug-05	3,676	58	0	3,734
9	Sep-05	3,734	232	(406)	3,560
10	Oct-05	3,560	232	0	3,792
11	Nov-05	3,792	116	(58)	3,850
12	Dec-05	3,850	924	(277)	4,497
13	Average				<u>3,972</u>
14			Water Allocated at	100%	<u>3,972</u>
15			Sewer Allocated at	0%	<u>0</u>







**Tangerine
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Tangerine

Schedule: E-1w

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

Water [X] or Sewer []

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"	8.63	8.71		8.92	12.55	22.62
3	3/4"	12.94	13.07		13.38	18.83	33.93
4	1"	21.56	21.77		22.28	31.35	56.55
5	1-1/2"	43.13	43.55		44.58	62.74	113.10
6	2"	69.01	69.68		71.33	100.38	180.95
7	3"	138.01	139.36		142.65	200.74	361.91
8	4"	215.64	217.74		222.89	313.66	565.48
9	6"	431.29	435.50		445.79	627.34	1,130.97
10	8"	690.40	697.14		713.62	1,004.24	1,809.55
11	10"	992.45	1,002.13		1,025.82	1,443.58	2,601.22
12	Gallorage charge, Block 1	1.48	1.49		1.53	2.15	2.04
13	Block 2	-	-		-	-	2.55
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	8.63	8.71		8.92	12.55	22.62
17	3/4"	12.94	13.07		13.38	18.83	33.93
18	1"	21.56	21.77		22.28	31.35	56.55
19	1-1/2"	43.13	43.55		44.58	62.74	113.10
20	2"	69.01	69.68		71.33	100.38	180.95
21	3"	138.01	139.36		142.65	200.74	361.91
22	4"	215.64	217.74		222.89	313.66	565.48
23	6"	431.29	435.50		445.79	627.34	1,130.97
24	8"	690.40	697.14		713.62	1,004.24	1,809.55
25	10"	992.45	1,002.13		1,025.82	1,443.58	2,601.22
26	Gallorage charge	1.48	1.49		1.53	2.15	2.04
27	Multi-Family						
28	5/8" X 3/4"	5.75/unit	8.71		8.92	12.55	22.62
29	3/4"	-	13.07		13.38	18.83	33.93
30	1"	-	21.77		22.28	31.35	56.55
31	1-1/2"	-	43.55		44.58	62.74	113.10
32	2"	-	69.68		71.33	100.38	180.95
33	3"	-	139.36		142.65	200.74	361.91
34	4"	-	217.74		222.89	313.66	565.48
35	6"	-	435.50		445.79	627.34	1,130.97
36	8"	-	697.14		713.62	1,004.24	1,809.55
37	10"	-	1,002.13		1,025.82	1,443.58	2,601.22
38	Gallorage charge	1.48	1.49		1.53	2.15	2.04
39	Fire Protection						
40	2"	5.75	5.81		5.95	8.37	45.24
41	3"	11.50	11.61		11.88	16.72	90.48
42	4"	17.97	18.15		18.58	26.15	141.37
43	6"	35.94	36.29		37.15	52.28	282.74
44	8"	57.53	58.09		59.46	83.68	452.39
45	10"	82.70	83.51		85.48	120.29	650.31

Rate Schedule - Sewer

Florida Public Service Commission

Tangerine

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

Tangerine
 Docket No. 060368-WS
 Schedule Years: Test Year = 2005; Present 2006; Proposed = 2007
 Water [X] or Sewer []

Schedule: E-2w
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	2,711	23,432	Split Yr	23,558	8.92	24,182	NA	22.62	61,323
3	3/4"	0	0	Split Yr	0	13.38	0	NA	33.93	0
4	1"	106	863	Split Yr	2,302	22.28	2,362	NA	56.55	5,994
5	1-1/2"	12	422	Split Yr	521	44.58	535	NA	113.10	1,357
6	2"	0	0	Split Yr	0	71.33	0	NA	180.95	0
7	3"	0	0	Split Yr	0	142.65	0	NA	361.91	0
8	4"	0	0	Split Yr	0	222.89	0	NA	565.48	0
9	Gallorage									
10	Block 1	-	24,717	Split Yr	36,775	1.53	37,817	11,516	2.04	23,493
11	Block 2	-		Split Yr	0	-	0	13,201	2.55	33,663
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>2,829</u>	<u>24,717</u>		<u>63,157</u>		<u>64,896</u>	<u>24,717</u>		<u>125,830</u>
14	Average Bill				<u>22.32</u>		<u>22.94</u>			<u>44.48</u>
15	Commerical									
16	5/8" X 3/4"	63	583	Split Yr	548	8.92	562	NA	22.62	1,425
17	3/4"	0	0	Split Yr	0	13.38	0	NA	33.93	0
18	1"	12	628	Split Yr	261	22.28	267	NA	56.55	679
19	1-1/2"	0	0	Split Yr	0	44.58	0	NA	113.10	0
20	2"	0	0	Split Yr	0	71.33	0	NA	180.95	0
21	3"	0	0	Split Yr	0	142.65	0	NA	361.91	0
22	4"	0	0	Split Yr	0	222.89	0	NA	565.48	0
23										
24	Gallorage	-	1,211	Split Yr	1,801	1.53	1,853	0	2.04	2,470
25										
26										
27	Total Commercial	<u>75</u>	<u>1,211</u>		<u>2,609</u>		<u>2,682</u>	<u>0</u>		<u>4,574</u>
28	Average Bill				<u>34.78</u>		<u>35.76</u>			<u>60.99</u>
29	Multi-Family									
30	5/8" X 3/4"	180	5,086	Split Yr	1,435	8.92	1,606	NA	22.62	4,072
31	3/4"	0	0	Split Yr	0	13.38	0	NA	33.93	0
32	1"	0	0	Split Yr	0	22.28	0	NA	56.55	0
33	1-1/2"	0	0	Split Yr	0	44.58	0	NA	113.10	0
34	2"	0	0	Split Yr	0	71.33	0	NA	180.95	0
35	3"	0	0	Split Yr	0	142.65	0	NA	361.91	0
36	4"	0	0	Split Yr	0	222.89	0	NA	565.48	0
37										
38	Gallorage	-	5,086	Split Yr	7,594	1.53	7,782	0	2.04	10,375
39										
40										
41	Total Multi-Family	<u>180</u>	<u>5,086</u>		<u>9,028</u>		<u>9,387</u>	<u>0</u>		<u>14,447</u>
42	Average Bill				<u>50.16</u>		<u>52.15</u>			<u>80.26</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	5.95	0	NA	45.24	0
45	3"	0	NA	Split Yr	0	11.88	0	NA	90.48	0
46	4"	0	NA	Split Yr	0	18.58	0	NA	141.37	0
47	6"	0	NA	Split Yr	0	37.15	0	NA	282.74	0
48	8"	0	NA	Split Yr	0	59.46	0	NA	452.39	0
49	10"	0	NA	Split Yr	0	85.48	0	NA	650.31	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>74,794</u>		<u>76,965</u>			<u>144,851</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				560		560			885
59	Total Revenue				<u>75,354</u>		<u>77,525</u>			<u>145,736</u>
60	Booked Revenue				<u>79,063</u>					
61	Difference				(3,709) =	-4.7%				
62	Difference due to Tariff rate billed									
63	Adj'd Difference					1.25%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tangerine

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"	682	4,920	8.63	5,886
3	3/4"	0	0	12.94	0
4	1"	25	179	21.56	539
5	1-1/2"	3	199	43.13	129
6	2"	0	0	69.01	0
7	3"	0	0	138.01	0
8	4"	0	0	215.64	0
9	<i>Gallongage</i>				
10	Block 1	-	5,298	1.48	7,841
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>710</u>	<u>5,298</u>		<u>14,395</u>
14	Average Bill				<u>20.27</u>
15	Commerical				
16	5/8" X 3/4"	15	182	8.63	129
17	3/4"	0	0	12.94	0
18	1"	3	192	21.56	65
19	1-1/2"	0	0	43.13	0
20	2"	0	0	69.01	0
21	3"	0	0	138.01	0
22	4"	0	0	215.64	0
23					
24	<i>Gallongage</i>	-	374	1.48	554
25	-	-	-	-	0
26	-	-	-	-	0
27	Total Commercial	<u>18</u>	<u>374</u>		<u>748</u>
28	Average Bill				<u>41.54</u>
29	Multi-Family				
30	5/8" X 3/4"	45	1,562	5.75	259
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallongage</i>	-	1,562	1.50	2,343
39	-	-	0	-	0
40	-	-	1,562	-	0
41	Total Multi-Family	<u>45</u>	<u>3,124</u>		<u>2,602</u>
42	Average Bill				<u>57.82</u>
43	Fire Protection				
44	1"	0	NA	5.75	0
45	2"	0	NA	11.50	0
46	3"	0	NA	17.97	0
47	4"	0	NA	35.94	0
48	6"	0	NA	57.53	0
49	8"	0	NA	82.70	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>17,744</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tangerine
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	2,029	18,512	8.71	17,673
3	3/4"	0	0	13.07	0
4	1"	81	684	21.77	1,763
5	1-1/2"	9	223	43.55	392
6	2"	0	0	69.68	0
7	3"	0	0	139.36	0
8	4"	0	0	217.74	0
9	<i>Gallonge</i>				
10	Block 1	-	19,419	1.49	28,934
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>2,119</u>	<u>19,419</u>		<u>48,762</u>
14	Average Bill				<u>23.01</u>
15	Commerical				
16	5/8" X 3/4"	48	401	8.71	418
17	3/4"	0	0	13.07	0
18	1"	9	436	21.77	196
19	1-1/2"	0	0	43.55	0
20	2"	0	0	69.68	0
21	3"	0	0	139.36	0
22	4"	0	0	217.74	0
23					
24	<i>Gallonge</i>	-	837	1.49	1,247
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>57</u>	<u>837</u>		<u>1,861</u>
28	Average Bill				<u>32.65</u>
29	Multi-Family				
30	5/8" X 3/4"	135	3,524	8.71	1,176
31	3/4"	0	0	13.07	0
32	1"	0	0	21.77	0
33	1-1/2"	0	0	43.55	0
34	2"	0	0	69.68	0
35	3"	0	0	139.36	0
36	4"	0	0	217.74	0
37					
38	<i>Gallonge</i>	-	3,524	1.49	5,251
39		-	0	-	0
40		-	3,524	-	0
41	Total Multi- Family	<u>135</u>	<u>7,048</u>		<u>6,427</u>
42	Average Bill				<u>47.60</u>
43	Fire Protection				
44	1"	0	NA	5.81	0
45	2"	0	NA	11.61	0
46	3"	0	NA	18.15	0
47	4"	0	NA	36.29	0
48	6"	0	NA	58.09	0
49	8"	0	NA	83.51	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>57,050</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) 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	Commerical									
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	NA				
52		NA			NA	NA				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

0
 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 Bill's	(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

Tangerine
 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	<i>Gallorage cap</i>				
10	<i>Capped Usage</i>	-	0	NA	NA
11	<i>Usage Above Cap</i>	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</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	<i>Gallorage</i>	-	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	<i>Gallorage</i>	-	0	NA	NA
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	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

Tangerine

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	236	5	89	0	0	330
2	Feb-05	237	5	89	0	0	331
3	Mar-05	240	5	89	0	0	334
4	Apr-05	239	5	89	0	0	333
5	May-05	238	5	89	0	0	332
6	Jun-05	234	5	87	0	0	326
7	Jul-05	234	5	87	0	0	326
8	Aug-05	231	5	87	0	0	323
9	Sep-05	233	5	87	0	0	325
10	Oct-05	237	6	87	0	0	330
11	Nov-05	238	6	87	0	0	331
12	Dec-05	238	6	87	0	0	331
13	Total Water	2,835	63	1,054	0	0	3,952

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

Public Fire Hydrants Schedule

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-6

Page: 1 of 1

Preparer: Jack Schreyer

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

Tangerine

Schedule: E-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Any fire hydrant information is detailed on enclosed system maps		

Contracts and Agreements Schedule

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Tangerine
 Docket No. 060368-WS
 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

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

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
SEWER					
3	NA	NA	NA	NA	NA
4	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Tangerine

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	100.00	251.00
2	(Service Line Size)	Actual Costs	278.00
3		Actual Costs	403.00
4		Actual Costs	513.00
5		Actual Costs	Actual Costs
6	Meter Installation Fee	-	138.00
7	(Meter Size)	-	138.00
8		-	138.00
9		-	274.00
10		-	430.00
11		-	Actual Costs
12	Back Flow Preventor Installation Fee	-	Actual Costs
13	Plant/System Capacity Charge	64.00	700.00
14	Main Extension Charge	36.00	446.00
SEWER			
15	Service Installation Charge	NA	NA
16		NA	NA
17	Plant/System Capacity Charge	NA	NA
18	Main Extension Charge	NA	NA

Guaranteed Revenues Received

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

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

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Tangerine
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

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	2,711	Note A	2,891	23,432	Note B	24,988	8.92	25,788		22.62	65,394
3	3/4"	0		0	0		0	13.38	0		33.93	0
4	1"	106		106	863		863	22.28	2,362		56.55	5,994
5	1-1/2"	12		12	422		422	44.58	535		113.10	1,357
6	2"	0		0	0		0	71.33	0		180.95	0
7	3"	0		0	0		0	142.65	0		361.91	0
8	4"	0		0	0		0	222.89	0		565.48	0
9	Gallage											
10	Block 1	-		0	24,717		26,273	1.53	40,197	12,281	2.04	25,053
11	Block 2	-		0	0		0	-	0	13,992	2.55	35,679
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	2,829		3,009	24,717		26,273		66,882	26,273		133,478
14												
15	Commerical											
16	5/8" X 3/4"	63		63	583		583	8.92	562		22.62	1,425
17	3/4"	0		0	0		0	13.38	0		33.93	0
18	1"	12		12	628		628	22.28	267		56.55	679
19	1-1/2"	0		0	0		0	44.58	0		113.10	0
20	2"	0		0	0		0	71.33	0		180.95	0
21	3"	0		0	0		0	142.65	0		361.91	0
22	4"	0		0	0		0	222.89	0		565.48	0
23												
24	Gallage	-		0	1,211		1,211	1.53	1,853	1,211	2.04	2,470
25	Total Commerical	75		75	0		1,211		2,682	1,211		4,574
26												
27	Multi-Family											
28	5/8" X 3/4"	180		180	0		5,086	8.92	1,606		22.62	4,072
29	3/4"	0		0	0		0	13.38	0		33.93	0
30	1"	0		0	5,086		0	22.28	0		56.55	0
31	1-1/2"	0		0	0		0	44.58	0		113.10	0
32	2"	0		0	0		0	71.33	0		180.95	0
33	3"	0		0	0		0	142.65	0		361.91	0
34	4"	0		0	0		0	222.89	0		565.48	0
35												
36	Gallage	-		0	0		5,086	1.53	7,782	5,086	2.04	10,375
37	Total Multi-Family	180		180	0		5,086		9,387	5,086		14,447
38												
39	Fire Protection											
40	2"	0		0				-	0		45.24	0
41	3"	0		0				-	0		90.48	0
42	4"	0		0				-	0		141.37	0
43	6"	0		0				-	0		282.74	0
44	8"	0		0				-	0		452.39	0
45	10"	0		0				-	0		650.31	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0				-	0		-	0
48												
49	Subtotals	3,084		3,264	24,717		32,570		80,951	32,570		152,499
50	Misc. Service Charge								560			885
51	Total Revenue								<u>81,511</u>			<u>153,384</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

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	2,891	Note A	3,071	24,988	Note B	26,544	8.92	27,393		22.62	69,466
3	3/4"	0		0	0		0	13.38	0		33.93	0
4	1"	106		106	863		863	22.28	2,362		56.55	5,994
5	1-1/2"	12		12	422		422	44.58	535		113.10	1,357
6	2"	0		0	0		0	71.33	0		180.95	0
7	3"	0		0	0		0	142.65	0		361.91	0
8	4"	0		0	0		0	222.89	0		565.48	0
9	<i>Gallonge</i>											
10	Block 1	0		0	26,273		27,829	1.53	42,578	13,045	2.04	26,612
11	Block 2	0		0	0		0	-	0	14,784	2.55	37,698
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	<u>3,009</u>		<u>3,189</u>	<u>26,273</u>		<u>27,829</u>		<u>72,868</u>	<u>27,829</u>		<u>141,127</u>
14												
15	Commerical											
16	5/8" X 3/4"	63		63	583		583	8.92	562		22.62	1,425
17	3/4"	0		0	0		0	13.38	0		33.93	0
18	1"	12		12	628		628	22.28	267		56.55	679
19	1-1/2"	0		0	0		0	44.58	0		113.10	0
20	2"	0		0	0		0	71.33	0		180.95	0
21	3"	0		0	0		0	142.65	0		361.91	0
22	4"	0		0	0		0	222.89	0		565.48	0
23									0			
24	<i>Gallonge</i>	0		0	1,211		1,211	1.53	1,853	1,211	2.04	2,470
25	Total Commercial	<u>75</u>		<u>75</u>	<u>1,211</u>		<u>1,211</u>		<u>2,682</u>	<u>1,211</u>		<u>4,574</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	180		180	5,086		5,086	8.92	1,606		22.62	4,072
29	3/4"	0		0	0		0	13.38	0		33.93	0
30	1"	0		0	0		0	22.28	0		56.55	0
31	1-1/2"	0		0	0		0	44.58	0		113.10	0
32	2"	0		0	0		0	71.33	0		180.95	0
33	3"	0		0	0		0	142.65	0		361.91	0
34	4"	0		0	0		0	222.89	0		565.48	0
35												
36	<i>Gallonge</i>	0		0	5,086		5,086	1.53	7,782	5,086	2.04	10,375
37	Total Multi-Family	<u>180</u>		<u>180</u>	<u>5,086</u>		<u>5,086</u>		<u>9,387</u>	<u>5,086</u>		<u>14,447</u>
38												
39	Fire Protection											
40	2"	0		0				-	0		45.24	0
41	3"	0		0				-	0		90.48	0
42	4"	0		0				-	0		141.37	0
43	6"	0		0				-	0		282.74	0
44	8"	0		0				-	0		452.39	0
45	10"	0		0				-	0		650.31	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	Subtotals	<u>3,264</u>		<u>3,444</u>	<u>32,570</u>		<u>34,126</u>		<u>84,937</u>	<u>34,126</u>		<u>160,149</u>
50	Misc. Service Charge								<u>560</u>			<u>885</u>
51	Total Revenue								<u>85,497</u>			<u>161,034</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

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

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

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

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 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	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	Gallonge cap (gallons)									NA	
10	Capped Usage			0		NA	NA	NA	NA	NA	NA
11	Usage Above Cap			0		NA			NA		
1	Total Residential	NA	NA	0		NA		NA	NA		NA
2											
3	Commerical										
4	5/8" X 3/4"	NA		NA		NA	NA	NA		NA	NA
5	3/4"	NA		NA		NA	NA	NA		NA	NA
6	1"	NA		NA		NA	NA	NA		NA	NA
7	1-1/2"	NA		NA		NA	NA	NA		NA	NA
8	2"	NA		NA		NA	NA	NA		NA	NA
9	3"	NA		NA		NA	NA	NA		NA	NA
10	4"	NA		NA		NA	NA	NA		NA	NA
11											
12	Gallonge			0		NA	NA	NA	NA	NA	NA
13	Total Commercial	NA	NA	0		NA		NA	NA		NA
14											
15	Multi-Family										
16	5/8" X 3/4"	NA		NA		NA	NA	NA		NA	NA
17	3/4"	NA		NA		NA	NA	NA		NA	NA
18	1"	NA		NA		NA	NA	NA		NA	NA
19	1-1/2"	NA		NA		NA	NA	NA		NA	NA
20	2"	NA		NA		NA	NA	NA		NA	NA
21	3"	NA		NA		NA	NA	NA		NA	NA
22	4"	NA		NA		NA	NA	NA		NA	NA
23											
24	Gallonge			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
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

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

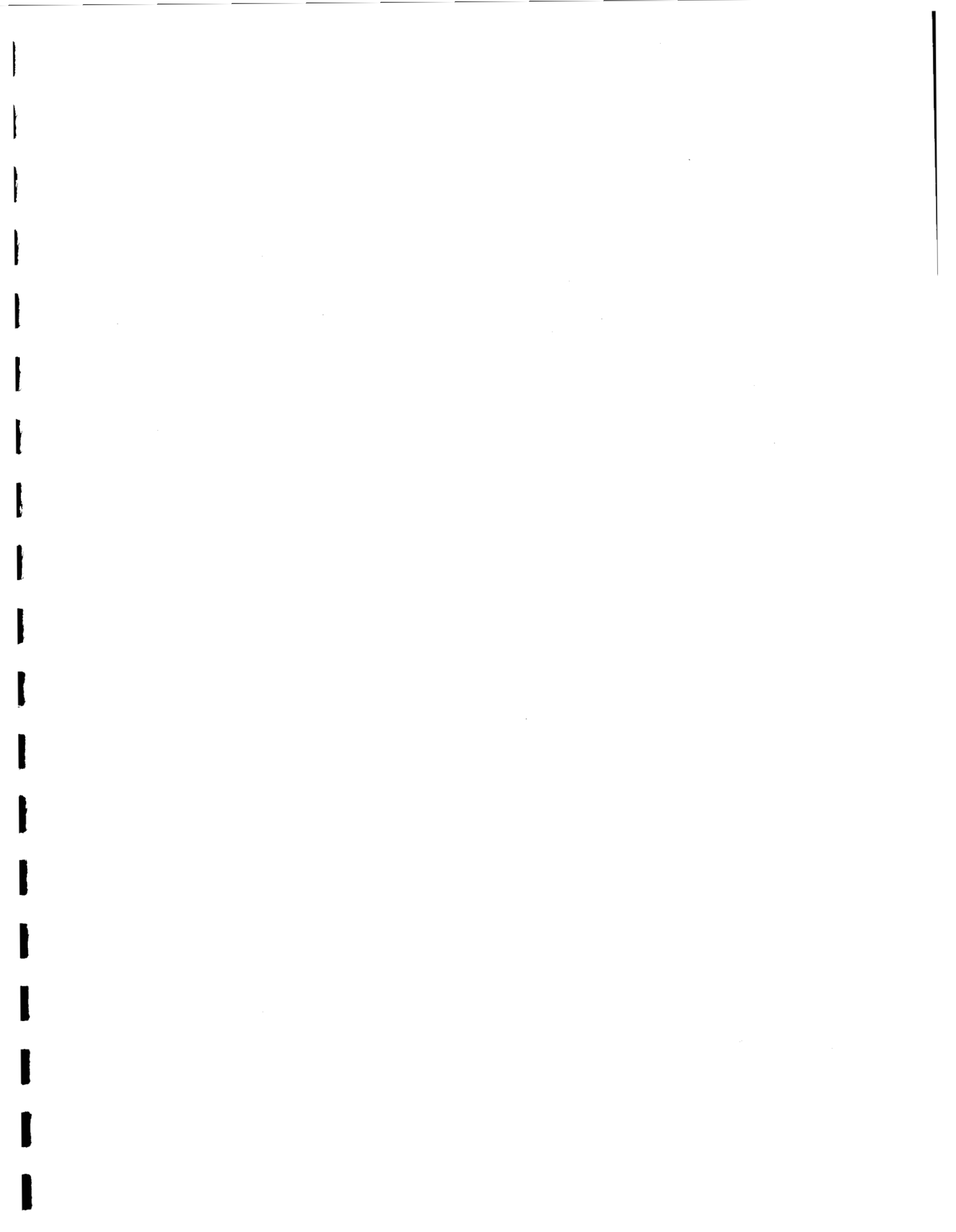
Schedule: E-14
 Page: 1 of 1
 Preparer: Jack Schreyer

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 Consumed Gallons (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

See attached Bill Analyses







**Tangerine
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Gallons of Wastewater Treated	F-2	152
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Equivalent Residential Connections Calculation - Sewer	F-10	160



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

Florida Public Service Commission

Tangerine
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	3,567	0	2,578	178	811	
2	Feb	3,223	0	2,752	252	219	
3	Mar	3,012	0	2,003	229	780	
4	Apr	4,054	0	3,176	211	667	
5	May	4,154	0	2,592	675	887	
6	Jun	3,064	0	2,895	203	(34)	
7	Jul	3,879	0	2,322	294	1,263	
8	Aug	3,665	0	2,195	193	1,277	
9	Sep	3,727	0	2,708	186	833	
10	Oct	3,613	0	3,383	202	28	
11	Nov	3,553	0	1,947	178	1,428	
12	Dec	3,259	0	1,727	163	1,369	
13	TOTAL	42,770	0	30,278	2,964	9,528	22.3%

Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

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

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>360,000</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>09/19/05</u>	<u>190,500</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>05/31/05</u>	<u>182,000</u>
		2 <u>05/30/05</u>	<u>173,000</u>
		3 <u>05/29/05</u>	<u>173,000</u>
		4 <u>05/16/05</u>	<u>171,500</u>
		5 <u>05/15/05</u>	<u>171,500</u>
		Average	<u><u>174,200</u></u>
4	Average Daily Flow		<u>114,973</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

Tangerine
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**

**Tangerine
Docket No. 060368-WS**

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

Florida Public Service Commission

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

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Two Wells

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Tangerine

Schedule: F-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

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

Tangerine
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 2010	2012	Total Lots	Used & Useful Interim	Permanent	Note
Water							
1	277.5	292.1	299.9	486	60%	62% -	

Sewer
 2

NA

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Tangerine

Schedule: F-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2007

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	247.5	259.5	257.0	
2	2002	248.0	260.0	260.9	
3	2003	252.0	264.0	264.8	
4	2004	259.0	263.0	268.7	
5	2005	260.0	277.5	272.6	
6	2006			276.5	1.43%
7	2007			280.4	1.41%
8	2008			284.3	1.39%
9	2009			288.2	1.37%
10	2010			292.1	1.35% 5 yrs beyond 2005
11	2011			296.0	1.34%
12	2012			299.9	1.32% 5yrs beyond 2007

X Coefficient(s) 3.900

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

Tangerine

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	221	228	224.5	20,461	91.140	26,742	293.4	
2	2002	228	224	226.0	20,256	89.628	26,379	294.3	0.31%
3	2003	224	236	230.0	19,528	84.904	25,465	299.9	1.91%
4	2004	236	240	238.0	25,221	105.971	32,239	304.2	1.43%
5	2005	240	238	239.0	23,969	100.289	30,278	301.9	-0.76%
Average Growth Through 5-Year Period (Col. 8)									0.72%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Tangerine

Schedule: F-10

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

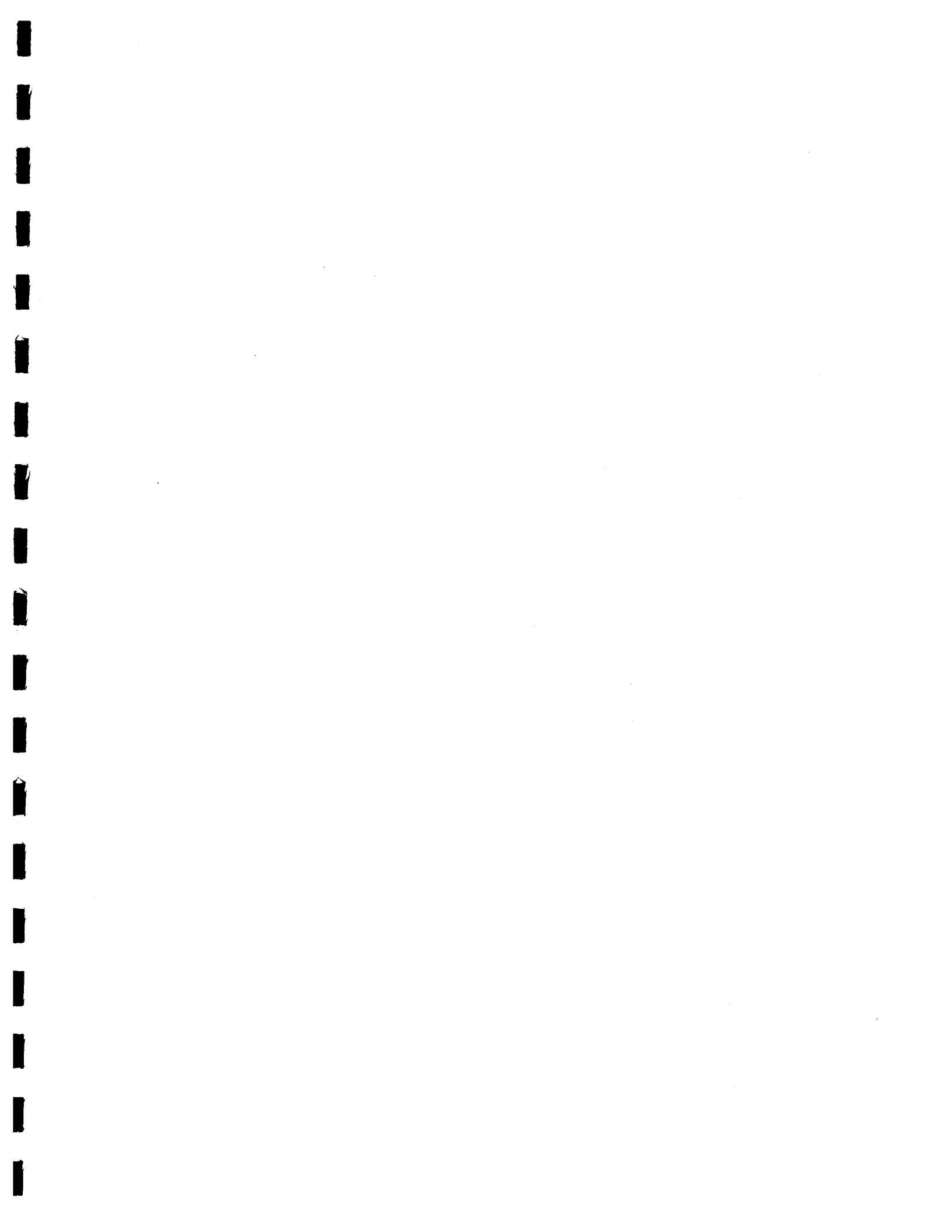
Preparer: John F. Guastella

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

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

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

NA





Tangerine
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

Tangerine

Schedule: G-1

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] Sewer [X]

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		40.72%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	8.92	12.55	5/8" X 3/4"	NA	NA
3	3/4"	13.38	18.83	3/4"	NA	NA
4	1"	22.28	31.35	1"	NA	NA
5	1-1/2"	44.58	62.74	1-1/2"	NA	NA
6	2"	71.33	100.38	2"	NA	NA
7	3"	142.65	200.74	3"	NA	NA
8	4"	222.89	313.66	4"	NA	NA
9	6"	445.79	627.34	6"	NA	NA
10	8"	713.62	1,004.24	8"	NA	NA
11	10"	1,025.82	1,443.58	10"	NA	NA
12	Gallorage, Block 1	1.53	2.15	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"	8.92	12.55	5/8" X 3/4"	NA	NA
17	3/4"	13.38	18.83	3/4"	NA	NA
18	1"	22.28	31.35	1"	NA	NA
19	1-1/2"	44.58	62.74	1-1/2"	NA	NA
20	2"	71.33	100.38	2"	NA	NA
21	3"	142.65	200.74	3"	NA	NA
22	4"	222.89	313.66	4"	NA	NA
23	6"	445.79	627.34	6"	NA	NA
24	8"	713.62	1,004.24	8"	NA	NA
25	10"	1,025.82	1,443.58	10"	NA	NA
26	Gallorage charge	1.53	2.15	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	5.95	8.37	Res. Wastewater Only	NA	NA
29	3"	11.88	16.72	Sprinkler Heads	NA	NA
30	4"	18.58	26.15	Reuse	NA	NA
31	6"	37.15	52.28			
32	8"	59.46	83.68			
33	10"	85.48	120.29			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Tangerine

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	266,109	0	266,109	A-1
2	Utility Land & Land Rights	0	0	0	A-1
3	Less: Non-Used & Useful Plant	(31,556)	0	(31,556)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(121,415)	0	(121,415)	A-1
6	Less: CIAC	(63,981)	0	(63,981)	A-1
7	Accumulated Amortization of CIAC	37,972	0	37,972	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	13,265	0	13,265	A-1
12	Total Rate Base	100,394	0	100,394	
SEWER					
13	Utility Plant in Service	NA	0	0	A-2
14	Utility Land & Land Rights	NA	0	0	A-2
15	Less: Non-Used & Useful Plant	NA	0	0	A-2
16	Construction Work in Progress	NA	0	0	A-2
17	Less: Accumulated Depreciation	NA	0	0	A-2
18	Less: CIAC	NA	0	0	A-2
19	Accumulated Amortization of CIAC	NA	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-2
21	Less: Advances For Construction	NA	0	0	A-2
22	Working Capital Allowance	NA	0	0	A-2
23	Total Rate Base	NA	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Tangerine
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical Projected
Water Sewer

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

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

Line
No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Tangerine
 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	74,794	0	74,794	30,460	105,254	B-4	
2 Other Revenues	560	0	560	0	560	B-4	
3 OPERATING REVENUES	75,354	0	75,354	30,460	105,814		
4 Operation & Maintenance	80,519	0	80,519	450	80,968	B-5	
5 Depreciation, net of CIAC Amort.	5,421	0	5,421		5,421	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	8,105	0	8,105	1,370	9,475	B-15	
8 Provision for Income Taxes	(6,661)	0	(6,661)	9,612	2,951	C-1	
9 OPERATING EXPENSES	87,384	0	87,384	11,432	98,816		
10 NET OPERATING INCOME	(12,030)	0	(12,030)	19,028	6,999		
11 RATE BASE	100,394	0	100,394		100,394	A-1	
12 RATE OF RETURN	-11.98%				6.97%		
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	0	0	0	0	0		
16 Operation & Maintenance	NA	0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	0	0		0	B-14	
18 Amortization	NA	0	0		0		
19 Taxes Other Than Income	NA	0	0	0	0	B-15	
20 Provision for Income Taxes	NA	0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0		
23 RATE BASE	NA	0	0		0	A-2	
24 RATE OF RETURN	NA				NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	30,460	0
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% 1,371	0
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	75,354	0
9	Plus Required Revenue Adjustment	30,460	0
10	Rate Year Revenue at Proposed Rates	105,814	0
11			
12	Less Operating Expenses Before Income Taxes	(95,865)	0
13	Less Interest Expense	(2,299)	0
14	Taxable Income	7,650	0
15	Income Tax at Composite Rate of	38.58% 2,951	0
16	Less Income Tax at Present Rates	6,661	0
17			
18	Income Tax Adjustment	9,612	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

Schedule: G-6
Page: 1 of 1
Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	34,351	34.22%	6.00%	2.05%	2,061	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	51,526	51.32%	9.12%	4.68%	4,699	D-2
5 Customer Deposits	3,972	3.96%	6.00%	0.24%	238	D-2
6 Accumulated Deferred Income Taxes	10,544	10.50%	0.00%	0.00%	0	D-2
7 Total	<u>100,394</u>	<u>100.00%</u>		<u>6.97%</u>	<u>6,999</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