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Orange Hill/Sugar Creek
Water

Docket No. 060368-WS

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

Polk County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

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

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

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**Orange Hill/Sugar Creek
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Orange Hill/Sugar Creek
 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) (3) Historical Base Year 2005		(5) (6) Intermediate Year 2006		(7) (8) Projected Test Year 2007		(9) Supporting Schedules	
	Average Balance Per Books	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance		
1 Utility Plant in Service	0	199,908	199,908	7,186	207,094	25,099	232,193	A-5
2 Utility Land & Land Rights	0	17,232	17,232	0	17,232	0	17,232	A-5
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(42,712)	(42,712)	(6,286)	(48,998)	(5,943)	(54,942)	A-9
6 Less: CIAC	0	(19,142)	(19,142)	0	(19,142)	0	(19,142)	A-12
7 Accumulated Amortization of CIAC	0	6,964	6,964	838	7,802	844	8,647	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	11,988	11,988	(242)	11,746	10,481	22,227	A-17
12 Total Rate Base	0	174,239	174,239	1,495	175,734	30,481	206,215	

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.

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Schedule of Sewer Rate Base

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

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

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

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

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

Orange Hill/Sugar Creek
 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	12,888	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	187,020	NA	
4	Total Adjustments	199,908	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	17,232	NA	
9	Total Adjustments	17,232	0	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(6,868)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(35,844)	NA	
20	Total Adjustments	(42,712)	0	
21				
22	(-)CIAC			A-12
23	New connections	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(19,142)	NA	
25	Total Adjustments	(19,142)	0	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	836	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	6,128	NA	
30		6,964	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	11,988	0	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	174,239	0	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	7,186	0	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(6,286)	0	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	838	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	(242)	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	1,495	0	

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	25,099	0	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(5,943)	0	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	844	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	10,481	0	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	30,481	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

Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	204,252	NA
2004			
46	Additions	11,995	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	216,247	NA
2005			
50	Additions	2,135	NA
51	Retirements	(1,003)	NA
52	Adjustments	2,779	NA
53	12/31/05 Balance	220,158	NA
2006			
54	Additions	19,189	NA
55	Retirements	(3,004)	NA
56	Adjustments	7,004	NA
57	12/31/06 Balance	243,347	NA
2007			
58	Additions	10,752	NA
59	Retirements	(656)	NA
60	Adjustments	3,434	NA
61	12/31/07 Balance	256,877	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
 Orange Hill/Sugar Creek
 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) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,272	0.00%	0	1,272	0.00%	0	1,272	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	9,266	0.00%	0	9,266	0.00%	0	9,266	0.00%	0
7	304.2	Structures & Improvements	1,330	0.00%	0	1,330	0.00%	0	1,330	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	10,819	0.00%	0	10,819	0.00%	0	10,819	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	8,066	0.00%	0	8,543	0.00%	0	11,166	0.00%	0
13	310.2	Power Generation Equipment	25,523	0.00%	0	25,523	0.00%	0	25,523	0.00%	0
14	311.2	Pumping Equipment	34,855	0.00%	0	35,585	0.00%	0	39,730	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	7,966	0.00%	0	7,966	0.00%	0	7,966	0.00%	0
18	304.3	Structures & Improvements	2,397	0.00%	0	2,397	0.00%	0	2,397	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	91,073	0.00%	0	91,073	0.00%	0	91,073	0.00%	0
27	331.4	Transm. & Distribution Mains	6,726	0.00%	0	7,856	0.00%	0	15,070	0.00%	0
28	333.4	Services	5,511	0.00%	0	5,511	0.00%	0	5,511	0.00%	0
29	334.4	Meters & Meter Installations	11,806	0.00%	0	13,088	0.00%	0	16,713	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	531	0.00%	0	4,097	0.00%	0	11,590	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>217,140</u>		<u>0</u>	<u>224,326</u>		<u>0</u>	<u>249,425</u>		<u>0</u>
		Total Land and Land Rights	<u>17,232</u>		<u>0</u>	<u>17,232</u>		<u>0</u>	<u>17,232</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 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
 Orange Hill/Sugar Creek
 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
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	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	34,525	34,525	34,525	34,525	34,525	34,525	34,525	34,525	35,240	35,240	35,240	35,240	35,240	34,855
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,717	6,828	6,726
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	11,782	12,088	11,806
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	260	1,710	2,160	2,779	531
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	216,247	216,247	216,247	216,247	216,247	216,247	216,247	216,962	216,962	217,222	218,672	219,122	220,158	217,140
47		Subtotal Land & Land Rights	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
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	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	11,166	11,166	8,543
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	35,240	39,730	35,585
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	6,828	6,828	6,828	6,828	6,828	6,828	7,719	7,719	7,719	8,610	8,610	8,610	12,174	7,856
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	12,088	12,088	12,088	12,088	12,088	12,088	13,171	13,171	13,171	14,254	14,254	14,254	15,337	13,088
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,779	2,779	2,779	3,020	3,020	4,006	4,183	4,183	4,183	4,183	4,183	4,183	9,783	4,097
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	220,158	220,158	220,158	220,399	220,399	221,385	223,536	223,536	223,536	225,510	225,510	228,610	243,347	224,326
47		Subtotal Land & Land Rights	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 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	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272
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	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266
7	304.2	Structures & Improvements	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
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	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
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	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166	11,166
13	310.2	Power Generation Equipment	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523	25,523
14	311.2	Pumping Equipment	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730	39,730
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	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966
18	304.3	Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
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	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073	91,073
27	331.4	Transm. & Distribution Mains	12,174	12,174	12,174	13,885	13,885	13,885	15,596	15,596	15,596	17,307	17,307	17,307	19,018	15,070
28	333.4	Services	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511	5,511
29	334.4	Meters & Meter Installations	15,337	15,337	15,337	16,150	16,150	16,150	16,963	16,963	16,963	17,776	17,776	17,776	18,589	16,713
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	9,783	9,977	10,233	10,722	11,114	11,425	11,734	11,972	12,185	12,568	12,772	12,968	13,217	11,590
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	243,347	243,541	243,797	246,810	247,202	247,513	250,346	250,584	250,797	253,704	253,908	254,104	256,877	249,425
47		Subtotal Land & Land Rights	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232	17,232

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-6

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year	(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														
64		Subtotal Land & Land Rights														

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

Florida Public Service Commission

Test Year Average Balance
Orange Hills/Sugar Creek

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

Line Acct	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
No	No	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT	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	0
3	352.1 Franchises	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	0
5	COLLECTION PLANT	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	0
7	354.2 Structures & Improvements	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	0
9	360.2 Collection Sewers - Force	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	0
11	362.2 Special Collecting Structures	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	0
13	364.2 Flow Measuring Devices	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	0
15	389.2 Other Plant & Misc. Equipment	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	0
17	353.3 Land & Land Rights	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	0
19	355.3 Power Generation Equipment	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	0
21	371.3 Pumping Equipment	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	0
23	TREATMENT AND DISPOSAL PLANT	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	0
25	354.4 Structures & Improvements	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	0
27	380.4 Treatment & Disposal Equipment	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	0
29	382.4 Outfall Sewer Lines	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	0
31	RECLAIMED WATER TREATMENT PLANT	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	0
33	354.5 Structures & Improvements	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	0
35	371.5 Pumping Equipment	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	0
37	380.5 Treatment & Disposal Equipment	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	0
39	389.5 Other Plant & Misc. Equipment	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	0
41	352.6 Franchises	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	0
43	354.6 Structures & Improvements	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	0
45	366.6 Reuse Services	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	0
47	371.6 Pumping Equipment	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	0
49	389.6 Other Plant & Misc. Equipment	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	0
51	353.7 Land & Land Rights	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	0
53	390.7 Office Furniture & Equipment	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	0
55	391.7 Transportation Equipment	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	0
57	393.7 Tools, Shop & Garage Equipment	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	0
59	395.7 Power Operated Equipment	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	0
61	397.7 Miscellaneous Equipment	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	0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Line No.	Acct No.	(1) Account Name	(2)	(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														
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
 Orange Hill/Sugar Creek
 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	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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Orange Hill/Sugar Creek
 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)
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments Adjusted Balance		<u>Projected Rate Year 2007</u> Adjustments Adjusted Balance		Supporting Schedules
Water							
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer							
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: A-8

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	35,844	NA
2004			
46	Additions	3,388	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	39,232	NA
2005			
50	Additions	7,095	NA
51	Retirements	(1,003)	NA
52	Adjustments	96	NA
53	12/31/05 Balance	45,420	NA
2006			
54	Additions	7,250	NA
55	Retirements	(3,004)	NA
56	Adjustments	701	NA
57	12/31/06 Balance	50,367	NA
2007			
58	Additions	7,887	NA
59	Retirements	(656)	NA
60	Adjustments	1,957	NA
61	12/31/07 Balance	59,555	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
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-9
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(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	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	477	0.00%	0	509	0.00%	0	540	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	1,140	0.00%	0	1,181	0.00%	0	1,222	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	3,055	0.00%	0	3,415	0.00%	0	3,776	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	5,214	0.00%	0	5,447	0.00%	0	5,734	0.00%	0
13	310.2	Power Generation Equipment	8,517	0.00%	0	9,793	0.00%	0	11,069	0.00%	0
14	311.2	Pumping Equipment	10,630	0.00%	0	12,208	0.00%	0	11,930	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	73	0.00%	0	146	0.00%	0	221	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	10,448	0.00%	0	12,910	0.00%	0	15,371	0.00%	0
27	331.4	Transm. & Distribution Mains	4,361	0.00%	0	4,224	0.00%	0	3,683	0.00%	0
28	333.4	Services	2,341	0.00%	0	2,479	0.00%	0	2,616	0.00%	0
29	334.4	Meters & Meter Installations	(3,558)	0.00%	0	(3,703)	0.00%	0	(2,953)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	14	0.00%	0	391	0.00%	0	1,730	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	42,712		0	48,998		0	54,942		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-9
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	461	464	466	469	472	474	477	479	482	485	487	490	493	477
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	1,120	1,124	1,127	1,130	1,134	1,137	1,140	1,144	1,147	1,150	1,154	1,157	1,160	1,140
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,874	2,904	2,934	2,964	2,995	3,025	3,055	3,085	3,115	3,145	3,175	3,205	3,235	3,055
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	5,099	5,118	5,138	5,157	5,176	5,195	5,214	5,234	5,253	5,272	5,291	5,310	5,330	5,214
13	310.2	Power Generation Equipment	7,879	7,985	8,091	8,198	8,304	8,410	8,517	8,623	8,729	8,836	8,942	9,048	9,155	8,517
14	311.2	Pumping Equipment	9,762	9,906	10,050	10,194	10,338	10,481	10,625	10,772	10,919	11,066	11,213	11,359	11,506	10,630
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	36	42	48	54	61	67	73	79	85	91	97	103	109	73
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	9,218	9,423	9,628	9,833	10,038	10,243	10,448	10,654	10,859	11,064	11,269	11,474	11,679	10,448
27	331.4	Transm. & Distribution Mains	4,301	4,313	4,325	4,338	4,350	4,363	4,375	4,388	4,400	4,413	4,425	4,437	4,267	4,361
28	333.4	Services	2,272	2,283	2,295	2,306	2,318	2,329	2,341	2,352	2,364	2,375	2,387	2,398	2,410	2,341
29	334.4	Meters & Meter Installations	(3,789)	(3,740)	(3,691)	(3,642)	(3,593)	(3,544)	(3,495)	(3,446)	(3,397)	(3,348)	(3,299)	(3,249)	(4,019)	(3,558)
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	4	27	57	96	14
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		39,232	39,822	40,412	41,001	41,591	42,181	42,770	43,363	43,955	44,552	45,168	45,791	45,420	42,712
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

Orange Hill/Sugar Creek
Docket No. 060368-WS
Schedule Year Ending 12/31/06

Schedule: A-9
Page: 4 of 5
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	493	495	498	501	503	506	509	511	514	517	519	522	525	509
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	1,160	1,164	1,167	1,171	1,174	1,177	1,181	1,184	1,188	1,191	1,195	1,198	1,202	1,181
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,235	3,265	3,295	3,325	3,355	3,385	3,415	3,445	3,475	3,505	3,535	3,566	3,596	3,415
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	5,330	5,349	5,368	5,387	5,407	5,426	5,445	5,464	5,483	5,503	5,522	5,548	5,575	5,447
13	310.2	Power Generation Equipment	9,155	9,261	9,367	9,474	9,580	9,686	9,793	9,899	10,005	10,112	10,218	10,324	10,431	9,793
14	311.2	Pumping Equipment	11,506	11,653	11,800	11,947	12,094	12,240	12,387	12,534	12,681	12,828	12,975	13,121	10,937	12,208
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	109	115	121	127	133	139	146	152	158	164	171	177	183	146
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	11,679	11,884	12,089	12,295	12,500	12,705	12,910	13,115	13,320	13,525	13,730	13,935	14,141	12,910
27	331.4	Transm. & Distribution Mains	4,267	4,280	4,292	4,305	4,318	4,331	4,237	4,252	4,267	4,174	4,191	4,208	3,795	4,224
28	333.4	Services	2,410	2,421	2,433	2,444	2,456	2,467	2,479	2,490	2,502	2,513	2,524	2,536	2,547	2,479
29	334.4	Meters & Meter Installations	(4,019)	(3,969)	(3,918)	(3,868)	(3,818)	(3,767)	(3,712)	(3,657)	(3,603)	(3,543)	(3,484)	(3,424)	(3,361)	(3,703)
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	96	135	173	215	257	313	371	429	487	545	603	661	797	391
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	45,420	46,053	46,686	47,322	47,958	48,609	49,159	49,818	50,478	51,034	51,700	52,373	50,367	48,998
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

Orange Hill/Sugar Creek

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	525	527	530	532	535	538	540	543	546	548	551	554	556	540
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	1,202	1,205	1,209	1,212	1,215	1,219	1,222	1,226	1,229	1,233	1,236	1,240	1,243	1,222
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,596	3,626	3,656	3,686	3,716	3,746	3,776	3,806	3,836	3,866	3,896	3,926	3,956	3,776
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	5,575	5,601	5,628	5,655	5,681	5,708	5,734	5,761	5,788	5,814	5,841	5,867	5,894	5,734
13	310.2	Power Generation Equipment	10,431	10,537	10,644	10,750	10,856	10,963	11,069	11,175	11,282	11,388	11,494	11,601	11,707	11,069
14	311.2	Pumping Equipment	10,937	11,103	11,268	11,434	11,599	11,765	11,930	12,096	12,261	12,427	12,592	12,758	12,923	11,930
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	183	189	196	202	208	214	221	227	233	239	246	252	258	221
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	14,141	14,346	14,551	14,756	14,961	15,166	15,371	15,576	15,782	15,987	16,192	16,397	16,602	15,371
27	331.4	Transm. & Distribution Mains	3,795	3,819	3,843	3,706	3,732	3,759	3,626	3,656	3,686	3,556	3,589	3,623	3,495	3,683
28	333.4	Services	2,547	2,559	2,570	2,582	2,593	2,605	2,616	2,628	2,639	2,651	2,662	2,674	2,685	2,616
29	334.4	Meters & Meter Installations	(3,361)	(3,297)	(3,233)	(3,165)	(3,098)	(3,031)	(2,960)	(2,889)	(2,819)	(2,745)	(2,671)	(2,597)	(2,519)	(2,953)
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	797	936	1,078	1,227	1,381	1,540	1,703	1,869	2,038	2,213	2,390	2,570	2,754	1,730
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		50,367	51,151	51,938	52,575	53,381	54,191	54,849	55,673	56,501	57,176	58,019	58,864	59,555	54,942
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
Orange Hill/Sugar Creek
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful		Adjusted Balance	(6) Non-Used & Useful		Adjusted Balance	(9) 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	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
64		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 Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Orange Hill/Sugar Creek
 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
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission
 Schedule: A-10
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

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

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

Orange Hill/Sugar Creek
 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
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order		
2000		
23 Additions		NA
24 Adjustments		NA
25 12/31/00 Balance		NA
2001		
26 Additions		NA
27 Adjustments		NA
28 12/31/01 Balance		NA
2002		
29 Additions		NA
30 Adjustments		NA
31 12/31/02 Balance		NA
2003		
32 Additions		NA
33 Adjustments		NA
34 06/30/04 Amend. Order Balance	19,142	NA
2004		
35 Additions	0	NA
36 Adjustments	0	NA
37 12/31/04 Balance	19,142	NA
2005		
38 Additions	0	NA
39 Adjustments	0	NA
40 12/31/05 Balance	19,142	NA
2006		
41 Additions	0	NA
42 Adjustments	0	NA
43 12/31/06 Balance	19,142	NA
2007		
44 Additions	0	NA
45 Adjustments	0	NA
46 12/31/07 Balance	19,142	NA

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		(2) Adjusted Balance	(3) Non-Used %	(4) Useful Amount	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	2,136	0.00%	0	2,136	0.00%	0	2,136	0.00%	0
2	Meter Fees	13,647	0.00%	0	13,647	0.00%	0	13,647	0.00%	0
3	Main Extension Charge	1,784	0.00%	0	1,784	0.00%	0	1,784	0.00%	0
4	Service Installation Fees	1,575	0.00%	0	1,575	0.00%	0	1,575	0.00%	0
5	Total Cash CIAC	19,142		0	19,142		0	19,142		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	19,142		0	19,142		0	19,142		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

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

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

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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
 Orange Hill/Sugar Creek
 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	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136
2	Meter Fees	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647
3	Main Extension Charge	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784
4	Service Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575
5	Total Cash CIAC	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142	19,142
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

Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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	6,128	NA
2004			
35	Additions	418	NA
36	Adjustments	0	NA
37	12/31/04 Balance	6,546	NA
2005			
38	Additions	837	NA
39	Adjustments	0	NA
40	12/31/05 Balance	7,383	NA
2006			
41	Additions	839	NA
42	Adjustments	0	NA
43	12/31/06 Balance	8,222	NA
2007			
44	Additions	849	NA
45	Adjustments	0	NA
46	12/31/07 Balance	9,071	NA

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	Description	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Adjusted		%	Amount		%	Amount
WATER										
Cash										
1	Water Treatment Equipment	283	0.00%	0	359	0.00%	0	436	0.00%	0
2	Meter Fees	6,445	0.00%	0	7,128	0.00%	0	7,810	0.00%	0
3	Main Extension Charge	165	0.00%	0	205	0.00%	0	251	0.00%	0
4	Service Installation Fees	71	0.00%	0	111	0.00%	0	150	0.00%	0
5	Total Cash	6,964		0	7,802		0	8,647		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	6,964		0	7,802		0	8,647		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
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission
 Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

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

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	245	251	258	264	270	277	283	289	296	302	308	315	321	283
2	Meter Fees	6,104	6,161	6,218	6,275	6,332	6,388	6,445	6,502	6,559	6,616	6,673	6,730	6,787	6,445
3	Main Extension Charge	145	148	151	155	158	161	165	168	171	175	178	181	184	165
4	Service Installation Fees	52	55	58	62	65	68	71	75	78	81	85	88	91	71
5	Total Cash	6,546	6,616	6,685	6,755	6,825	6,895	6,964	7,034	7,104	7,174	7,244	7,313	7,383	6,964
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	6,546	6,616	6,685	6,755	6,825	6,895	6,964	7,034	7,104	7,174	7,244	7,313	7,383	6,964
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	321	328	334	340	347	353	359	366	372	378	385	391	397	359
2	Meter Fees	6,787	6,843	6,900	6,957	7,014	7,071	7,128	7,185	7,241	7,298	7,355	7,412	7,469	7,128
3	Main Extension Charge	184	188	191	194	198	201	205	208	212	215	218	222	225	205
4	Service Installation Fees	91	94	98	101	104	107	111	114	117	121	124	127	130	111
5	Total Cash	7,383	7,453	7,523	7,593	7,662	7,732	7,802	7,872	7,942	8,012	8,082	8,152	8,222	7,802
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	7,383	7,453	7,523	7,593	7,662	7,732	7,802	7,872	7,942	8,012	8,082	8,152	8,222	7,802
SEWER															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	397	404	410	417	423	429	436	442	449	455	461	468	474	436
2	Meter Fees	7,469	7,526	7,583	7,639	7,696	7,753	7,810	7,867	7,924	7,981	8,037	8,094	8,151	7,810
3	Main Extension Charge	225	230	234	238	242	247	251	255	259	264	268	272	276	251
4	Service Installation Fees	130	134	137	140	144	147	150	153	157	160	163	167	170	150
5	Total Cash	8,222	8,293	8,364	8,434	8,505	8,576	8,647	8,718	8,788	8,859	8,930	9,001	9,071	8,647
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	8,222	8,293	8,364	8,434	8,505	8,576	8,647	8,718	8,788	8,859	8,930	9,001	9,071	8,647
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

Orange Hill/Sugar Creek

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

Orange Hill/Sugar Creek
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.	Water Year End Balance	Sewer Year End Balance
Description		

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Orange Hill/Sugar Creek

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)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	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	0.658%	0.658%	0.658%
15	Assets Allocated - Water (line 7 x line 14)	14,262	14,206	17,956
16	Liabilities Allocated - Water (line 12 x line 14)	4,262	8,915	10,056
17	Allocation Percentage - Sewer	0.000%	0.000%	0.000%
18	Assets Allocated - Sewer (line 7 x line 17)	0	0	0
19	Liabilities Allocated - Sewer (line 12 x line 17)	0	0	0
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	1,988	6,454	14,327
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>11,988</u>	<u>11,746</u>	<u>22,227</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

Orange Hill/Sugar Creek
 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

Orange Hill/Sugar Creek
 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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities Consolidated for Aqua Utilities Florida

Orange Hill/Sugar Creek
 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Prior Year	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	Test Year End Average	12/31/05	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	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Additional Paid in Capital	1,055,413	6,927,553	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411	3,396,411
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)	(14,659,171)	(14,614,037)	(14,596,051)	0
5	Other Equity Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,856	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	168,509	77,898	77,068	285,925	689,364	1,288,015	1,467,620	445,567	445,567
9	Accis & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755	1,784,755
10	Customer Deposits	566,194	563,075	567,855	583,474	589,151	581,790	591,713	591,713	599,513	604,418	604,418	625,567	585,996	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	14,736	16,924	19,202	17,385	12,822	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,650,430)	(9,691,195)	(10,066,347)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(9,925,031)	(9,925,031)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717	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	15,663,398	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	56,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	62,704,354	57,929,817	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

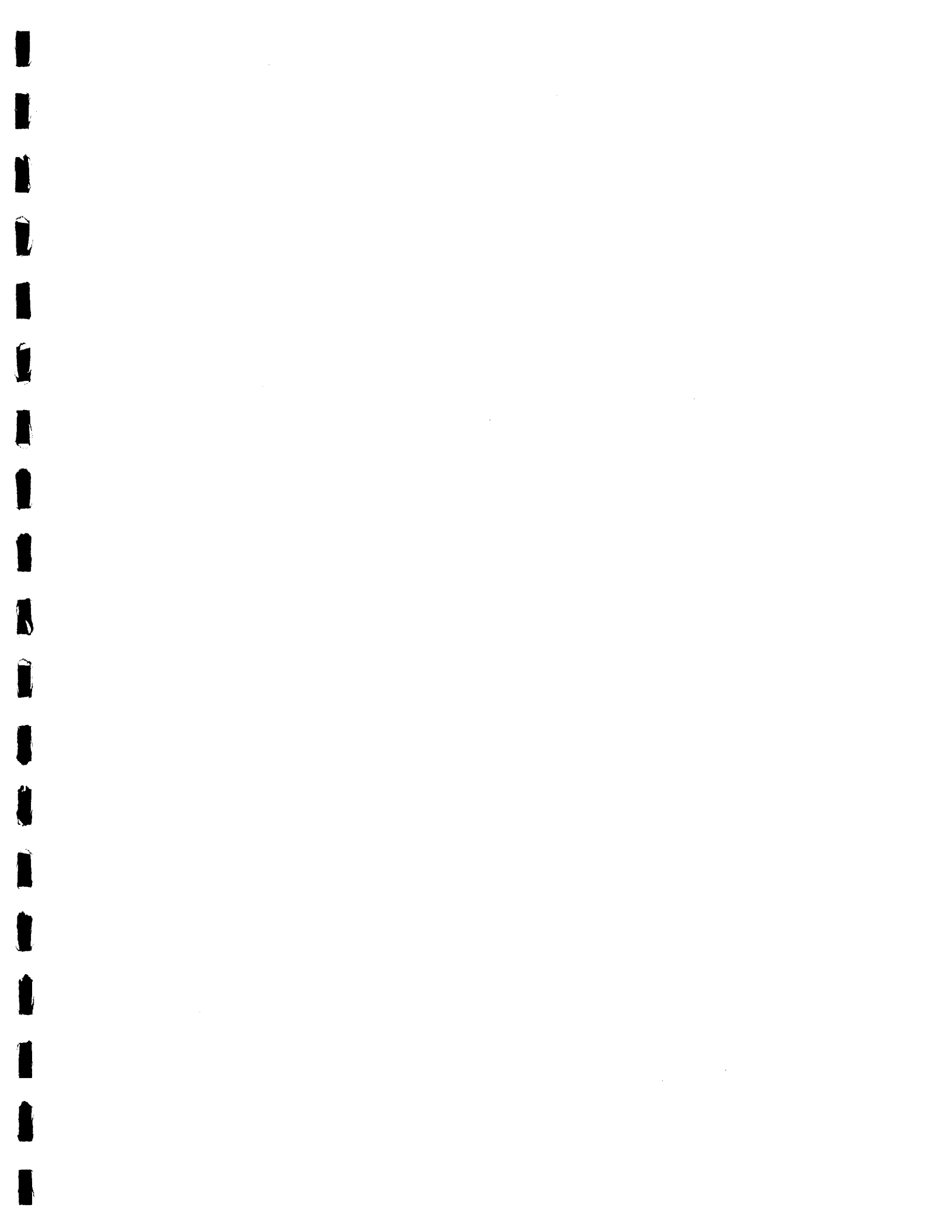
Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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	2,677,768
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







**Orange Hill/Sugar Creek
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek

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	48,984	88	49,072	2,273	51,345	0	51,345	87,830	139,175	B-4
2	Operation & Maintenance	38,660	13,192	51,851	20,716	72,567	22,224	94,791	1,297	96,088	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	6,354	6,354	758	7,112	1,883	8,995	0	8,995	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	5,475	0	5,475	332	5,807	1,083	6,890	3,952	10,842	B-15
6	Provision for Income Taxes	1,871	(7,342)	(5,471)	(8,601)	(14,072)	(9,905)	(23,977)	31,136	7,159	C-1
7	OPERATING EXPENSES	46,005	12,204	58,209	13,206	71,415	15,284	86,699	36,385	123,084	
8	NET OPERATING INCOME	2,979	(12,116)	(9,137)	(10,933)	(20,070)	(15,284)	(35,353)	51,444	16,091	
9	RATE BASE	0	174,239	174,239	1,495	175,734	30,481	206,215		206,215	A-1
10	RATE OF RETURN	-		-5.24%						7.80%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

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

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

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	88	NA	
3	TOTAL	88	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	0	NA	
	Remove non-recurring hurricane expense from prior periods.			
7	Contractual Services - Legal	299	NA	
	2004 Accrual true up - Non-recurring			
8	Contractual Services - Other	11,180	NA	
	Remove non-recurring hurricane expense from prior periods.			
9	Transportation Expenses	205	NA	
	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.			
10	Bad Debt Expense	1,083	NA	
	Out of Period Bad Debt accrual true-up			
11	Miscellaneous Expense	425	NA	
	Non-recurring transfer from Parent to Utility			
12	TOTAL	13,192	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	7,191	NA	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(837)	NA	
17	TOTAL	6,354	NA	
18				
19	D. AMORTIZATION			
20	-	0	NA	
21	-	0	NA	
22	TOTAL	0	NA	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	NA	
26	2. Property Tax adjustment for Future Use plant	0	NA	
27	TOTAL	0	NA	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(7,342)	NA	C-1
31	TOTAL	(7,342)	NA	
32				
33	TOTAL INCOME ADJUSTMENTS	12,292	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	2,273	NA	
3	TOTAL	2,273	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	1,600	NA	
7	Salaries & Wages - Officers, Exec.	352	NA	
8	Employee Pensions & Benefits	299	NA	
9	Purchased Water / Sewer Treatment	5,924	NA	
10	Sludge Removal Expense	0	NA	
11	Purchased Power	1,269	NA	
12	Fuel for Purchased Power	(83)	NA	
13	Chemicals	173	NA	
14	Materials & Supplies	1,914	NA	
15	Contractual Services - Engineering	316	NA	
16	Contractual Services - Accounting	(1,083)	NA	
17	Contractual Services - Legal	3,149	NA	
18	Contractual Services - Mgmt. Fees	(1,210)	NA	
19	Contractual Services - Testing	(286)	NA	
20	Contractual Services - Other	1,652	NA	
21	Rental of Building/Real Prop.	385	NA	
22	Rental of Equipment	28	NA	
23	Transportation Expenses	(910)	NA	
24	Insurance - Vehicle	(22)	NA	
25	Insurance - General Liability	371	NA	
26	Insurance - Workman's Comp.	(158)	NA	
27	Insurance - Other	54	NA	
28	Advertising Expense	20	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	0	NA	
30	Reg. Comm. Exp. - Rate Case Other	0	NA	
31	Bad Debt Expense	575	NA	
32	Miscellaneous Expense	5,918	NA	
33	Non-recurring 2005 Bonus True-up	77	NA	
34	Purchased Power Rate Increase Pass Through	385	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	6	NA	
36	TOTAL	20,716	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	760	NA	
40	CIAC amortization adjusted for additional contributions	(1)	NA	
41	TOTAL	758	NA	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	102	NA	
50	2. Payroll tax adjustment	168	NA	
51	3. Property taxes associated with plant additions	62	NA	
52	4. Property Tax adjustment for Future Use plant	0	NA	
53	TOTAL	332	NA	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(8,601)	NA	
57	TOTAL	(8,601)	NA	
58				
59	TOTAL INCOME ADJUSTMENTS	15,478	NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	0	NA	
3	TOTAL	0	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	7,510	NA
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(67)	NA
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	1,265	NA
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	1,910	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%	509	NA
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	11	NA
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	260	NA
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	386	NA
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	25	NA
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	218	NA
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	28	NA
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	1,117	NA
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	211	NA
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	666	NA
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	124	NA
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	9	NA
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	607	NA
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	31	NA
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	100	NA
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	8	NA
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	57	NA
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	6	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.	(770)	NA
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	1,471	NA
33	Non-recurring 2005 Bonus True-up		79	NA
34	Purchased Power Rate Increase Pass Through		396	NA
35	Contractual Services - Other	Customer Call Center conversion	1,887	NA
36	Reg. Comm. Exp. - Rate Case Amort.		4,338	NA
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion		(169)	NA
38	TOTAL		22,224	NA
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements		1,893	NA
42	CIAC amortization adjusted for additional contributions		(10)	NA
43	TOTAL		1,883	NA
44				
45	D. AMORTIZATION			
46	-		0	NA
47	-		0	NA
48	TOTAL		0	NA
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index		0	NA
52	2. Payroll tax adjustment		623	NA
53	3. Property taxes associated with plant additions		460	NA
54	4. Property Tax adjustment for Future Use plant		0	NA
55	TOTAL		1,083	NA
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income		(9,905)	NA
59	TOTAL		(9,905)	C-1
60				
61	TOTAL INCOME ADJUSTMENTS		15,284	NA

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>87,830</u>	<u>NA</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,297</u>	<u>NA</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>3,952</u>	<u>NA</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	51,345	NA	
12	Plus Required Revenue Adjustment	<u>87,830</u>	<u>NA</u>	
13	Rate Year Revenue at Proposed Rates	139,175	NA	
14				
15	Less Operating Expenses Before Income Taxes	(115,925)	NA	
16	Less Interest Expense	(4,695)	NA	
17	Taxable Income	<u>18,555</u>	<u>NA</u>	
18	Income Tax at Composite Rate of	38.58% 7,158	NA	
19	Less Income Tax at Present Rates	23,977	NA	
20				
21	Income Tax Adjustment	<u>31,135</u>	<u>NA</u>	

Test Year Operating Revenues

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

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

Historical [X] Projected []

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues	Account No. and Description	Revenues	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES				SEWER SALES			
2	460	Unmetered Water Revenue			521.1	Flat Rate - Residential	NA	
3	461.1	Metered - Residential	48,567		521.2	Flat Rate - Commercial		
4	461.2	Metered - Commercial	0		521.3	Flat Rate - Industrial		
5	461.3	Metered - Industrial			521.4	Flat Rate - Public Authorities		
6	461.4	Metered - Public Authorities			521.5	Flat Rate - Multi-Family		
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other		
8	462.1	Public Fire Protection	0		522.1	Measured - Residential	NA	
9	462.2	Private Fire Protection			522.2	Measured - Commercial	NA	
10	464	Other Sales - Public Authorities			522.3	Measured - Industrial		
11	465	Irrigation Customers			522.4	Measured - Public Authorities		
12	466	Sales for Resale			522.5	Measured - Multi-Family	NA	
13	467	Interdepartmental Sales			523	Other Sales - Public Authorities		
14	475	Unbilled Revenues	0		524	Revenues From Other Systems		
15					525	Interdepartmental Sales		
16					526	Effluent		
17					527	Unbilled Revenues	NA	
18	TOTAL WATER SALES		48,567		TOTAL SEWER SALES		0	
19								
20	OTHER WATER REVENUES				OTHER SEWER REVENUES			
21	470	Forfeited Discounts			531	Sale Of Sludge		
22	471	Misc. Service Revenues	505		532	Forfeited Discounts		
23	472	Rents From Water Property			534	Rents From Sewer Property		
24	473	Interdepartmental Rents			535	Interdepartmental Rents		
25	474	Other Water Revenues	0		536	Other Sewer Revenues	0	
26	TOTAL OTHER WATER REVENUES		505		TOTAL OTHER SEWER REVENUES		0	
27								
28	TOTAL WATER OPERATING REVENUES		49,072		TOTAL SEWER OPERATING REVENUES		0	

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	13,397	0	13,397	14,998	1,600	77	15,074	22,584	7,510	79	22,663
2	603 Salaries & Wages - Officers, Exec.	419	0	419	771	352	0	771	704	(67)	0	704
3	604 Employee Pensions & Benefits	3,508	0	3,508	3,807	299	0	3,807	5,072	1,265	0	5,072
4	610 Purchased Water	3,262	0	3,262	9,187	5,924	0	9,187	11,096	1,910	0	11,096
5	615 Purchased Power	4,238	0	4,238	5,507	1,269	385	5,891	6,401	509	396	6,797
6	616 Fuel for Purchased Power	137	0	137	55	(83)	0	55	66	11	0	66
7	618 Chemicals	2,109	0	2,109	2,282	173	0	2,282	2,542	260	0	2,542
8	620 Materials & Supplies	214	0	214	2,127	1,914	0	2,127	2,513	386	0	2,513
9	631 Contractual Services - Engineering	304	0	304	620	316	0	620	645	25	0	645
10	632 Contractual Services - Accounting	3,013	0	3,013	1,929	(1,083)	0	1,929	2,147	218	0	2,147
11	633 Contractual Services - Legal	3	299	301	3,450	3,149	0	3,450	3,479	28	0	3,479
12	634 Contractual Services - Mgmt. Fees	7,704	0	7,704	6,494	(1,210)	0	6,494	7,611	1,117	0	7,611
13	635 Contractual Services - Testing	3,084	0	3,084	2,798	(286)	0	2,798	3,009	211	0	3,009
14	636 Contractual Services - Other	(8,806)	11,180	2,374	4,027	1,652	0	4,027	4,692	666	1,887	6,580
15	641 Rental of Building/Real Prop.	212	0	212	597	385	0	597	721	124	0	721
16	642 Rental of Equipment	15	0	15	43	28	0	43	52	9	0	52
17	650 Transportation Expenses	3,241	205	3,446	2,536	(910)	0	2,536	3,143	607	0	3,143
18	656 Insurance - Vehicle	217	0	217	195	(22)	0	195	227	31	0	227
19	657 Insurance - General Liability	417	0	417	789	371	0	789	888	100	0	888
20	658 Insurance - Workman's Comp.	242	0	242	84	(158)	0	84	92	8	0	92
21	659 Insurance - Other	303	0	303	356	54	0	356	414	57	0	414
22	660 Advertising Expense	11	0	11	30	20	0	30	37	6	0	37
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	4,338	4,338
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	620	1,083	1,703	2,278	575	0	2,278	1,508	(770)	0	1,508
26	675 Miscellaneous Expense	796	425	1,221	7,139	5,918	6	7,145	8,616	1,471	(169)	8,447
27	TOTAL WATER O & M EXPENSES	38,660	13,192	51,851	72,100	20,248	468	72,567	88,260	15,693	6,531	94,791

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Budgeted Annual	
1	601 Salaries & Wages - Employees	1,405	2,255	2,570	2,634	1,030	2,607	3,547	1,337	1,329	1,344	1,337	1,190		22,584
2	603 Salaries & Wages - Officers, Exec.	23	86	110	114	(5)	112	182	18	18	19	18	7		704
3	604 Employee Pensions & Benefits	405	607	735	723	445	671	855	132	129	133	132	106		5,072
4	610 Purchased Water	367	1,361	1,729	1,804	(71)	1,772	2,872	288	278	296	287	116		11,096
5	615 Purchased Power	490	578	689	740	451	749	935	369	377	353	351	320		6,401
6	616 Fuel for Purchased Power	2	8	10	11	(0)	11	17	2	2	2	2	1		66
7	618 Chemicals	269	84	106	525	186	192	351	161	169	170	171	160		2,542
8	620 Materials & Supplies	17	228	898	86	250	84	137	168	170	161	161	153		2,513
9	631 Contractual Services - Engineering	73	82	86	86	68	86	97	14	14	14	14	12		645
10	632 Contractual Services - Accounting	83	342	305	313	47	310	430	70	71	65	64	46		2,147
11	633 Contractual Services - Legal	0	1	1	1	(0)	1	2	0	0	0	0	3,470		3,479
12	634 Contractual Services - Mgmt. Fees	663	1,069	1,159	1,161	561	1,237	1,302	105	101	107	104	42		7,611
13	635 Contractual Services - Testing	129	140	359	276	(7)	273	445	288	294	277	277	259		3,009
14	636 Contractual Services - Other	470	471	597	624	(22)	612	992	204	203	202	199	140		4,692
15	641 Rental of Building/Real Prop.	24	88	112	117	(5)	115	187	19	18	19	19	8		721
16	642 Rental of Equipment	2	6	8	8	(0)	8	13	1	1	1	1	1		52
17	650 Transportation Expenses	403	558	619	478	(13)	341	525	53	51	54	52	21		3,143
18	656 Insurance - Vehicle	14	29	35	36	6	35	53	5	4	5	5	2		227
19	657 Insurance - General Liability	91	120	131	133	77	132	166	9	8	9	9	3		888
20	658 Insurance - Workman's Comp.	14	13	13	13	13	13	13	0	0	0	0	0		92
21	659 Insurance - Other	33	54	62	64	22	63	87	6	6	7	6	3		414
22	660 Advertising Expense	1	4	6	6	(0)	6	9	1	1	1	1	0		37
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	22	28	29	962	108	54	56	61	62	62	59		1,508
26	675 Miscellaneous Expense	56	253	321	336	(20)	330	539	1,395	1,423	1,340	1,338	1,306		8,616
27	TOTAL WATER O & M EXPENSES	5,039	8,458	10,687	10,319	3,974	9,870	13,812	4,699	4,727	4,642	4,609	7,423		88,260

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

Florida Public Service Commission

Orange Hill/Sugar Creek
 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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

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

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek
 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

Orange Hill/Sugar Creek

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	8,873	13,397	4,524	50.99%
2	603	Salaries & Wages - Officers, Exec.	0	419	419	-
3	604	Employee Pensions & Benefits	2,896	3,508	612	21.13%
4	610	Purchased Water	0	3,262	3,262	-
5	615	Purchased Power	3,499	4,238	739	21.12%
6	616	Fuel for Power Production	322	137	(185)	-57.33%
7	618	Chemicals	1,526	2,109	583	38.22%
8	620	Materials & Supplies	3,014	214	(2,800)	-92.91%
9	631	Contractual Services - Engineering	0	304	304	-
10	632	Contractual Services - Accounting	124	3,013	2,889	2329.56%
11	633	Contractual Services - Legal	309	301	(8)	-2.54%
12	634	Contractual Services - Mgmt. Fees	0	7,704	7,704	-
13	635	Contractual Services - Testing	4,552	3,084	(1,468)	-32.26%
14	636	Contractual Services - Other	4,743	2,374	(2,369)	-49.94%
15	641	Rental of Building/Real Prop.	210	212	2	0.92%
16	642	Rental of Equipment	62	15	(47)	-75.34%
17	650	Transportation Expenses	3,042	3,446	404	13.27%
18	656	Insurance - Vehicle	111	217	106	95.51%
19	657	Insurance - General Liability	236	417	181	76.82%
20	658	Insurance - Workman's Comp.	129	242	113	87.60%
21	659	Insurance - Other	30	303	273	909.65%
22	660	Advertising Expense	69	11	(58)	-84.37%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	236	0	(236)	-100.00%
25	670	Bad Debt Expense	378	1,703	1,325	350.52%
26	675	Miscellaneous Expense	2,422	1,221	(1,201)	-49.57%
27		TOTAL WATER O & M EXPENSES	<u>36,783</u>	<u>51,851</u>	<u>15,068</u>	<u>40.97%</u>
28		Total Customers (ERCs)	231.8	232.3	0.5	0.22%
29		Consumer Price Index - U				<u>10.31%</u>
30		Growth Plus Inflation				<u>10.54%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek

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

Orange Hill/Sugar Creek

Schedule: B-8 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	6,522	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	2,748	Testing-Treat-Ops
3	23918Severn Trent	Oth-Cust Acct	14,890	Oth-Cust Acct
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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

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

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.940%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.940%	17,350	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		17,350		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>4,338</u>		<u>0</u>

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Orange Hill/Sugar Creek
 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

Orange Hill/Sugar Creek
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A)				(8) Allocation Method	(9) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.66%	0.00%		0.66%	Customers *	419	0		419
2	604 / 704	Pensions & Benefits	0.66%	0.00%		0.66%	Customers *	3,508	0		3,508
3	632 / 732	Contractual Services - Acctg	0.66%	0.00%		0.66%	Customers *	3,013	0		3,013
4	633 / 733	Contractual Services - Legal	0.66%	0.00%		0.66%	Customers *	301	0		301
5	634 / 734	Contractual Services - Mgmt.	0.66%	0.00%		0.66%	Customers *	7,704	0		7,704
6	641 / 741	Rental of Building/Real Prop.	0.66%	0.00%		0.66%	Customers *	212	0		212
7	656 / 756	Insurance - Vehicle	0.66%	0.00%		0.66%	Customers *	217	0		217
8	657 / 757	Insurance - General Liability	0.66%	0.00%		0.66%	Customers *	417	0		417
9	658 / 758	Insurance - Work. Comp.	0.66%	0.00%		0.66%	Customers *	242	0		242
10	659 / 759	Insurance - Other	0.66%	0.00%		0.66%	Customers *	303	0		303
11	675 / 775	Miscellaneous Expense	0.66%	0.00%		0.66%	Customers *	1,221	0		1,221

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

Orange Hill/Sugar Creek
 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	(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	0.66%	0.00%		0.66%	Customers *	771	0		771
2	604 / 704	Pensions & Benefits	0.66%	0.00%		0.66%	Customers *	3,807	0		3,807
3	632 / 732	Contractual Services - Acctg	0.66%	0.00%		0.66%	Customers *	1,929	0		1,929
4	633 / 733	Contractual Services - Legal	0.66%	0.00%		0.66%	Customers *	3,450	0		3,450
5	634 / 734	Contractual Services - Mgmt.	0.66%	0.00%		0.66%	Customers *	6,494	0		6,494
6	641 / 741	Rental of Building/Real Prop.	0.66%	0.00%		0.66%	Customers *	597	0		597
7	656 / 756	Insurance - Vehicle	0.66%	0.00%		0.66%	Customers *	195	0		195
8	657 / 757	Insurance - General Liability	0.66%	0.00%		0.66%	Customers *	789	0		789
9	658 / 758	Insurance - Work. Comp.	0.66%	0.00%		0.66%	Customers *	84	0		84
10	659 / 759	Insurance - Other	0.66%	0.00%		0.66%	Customers *	356	0		356
11	675 / 775	Miscellaneous Expense	0.66%	0.00%		0.66%	Customers *	7,145	0		7,145

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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.59%	0.00%		0.59%	ERCs *	704	0		704
2	604 / 704	Pensions & Benefits	0.59%	0.00%		0.59%	ERCs *	5,072	0		5,072
3	632 / 732	Contractual Services - Acctg	0.59%	0.00%		0.59%	ERCs *	2,147	0		2,147
4	633 / 733	Contractual Services - Legal	0.59%	0.00%		0.59%	ERCs *	3,479	0		3,479
5	634 / 734	Contractual Services - Mgmt.	0.59%	0.00%		0.59%	ERCs *	7,611	0		7,611
6	641 / 741	Rental of Building/Real Prop.	0.59%	0.00%		0.59%	ERCs *	721	0		721
7	656 / 756	Insurance - Vehicle	0.59%	0.00%		0.59%	ERCs *	227	0		227
8	657 / 757	Insurance - General Liability	0.59%	0.00%		0.59%	ERCs *	888	0		888
9	658 / 758	Insurance - Work. Comp.	0.59%	0.00%		0.59%	ERCs *	92	0		92
10	659 / 759	Insurance - Other	0.59%	0.00%		0.59%	ERCs *	414	0		414
11	666 / 766	Rate Case Amort	0.94%	0.00%		0.94%	ERCs	4,338	0		4,338
12	675 / 775	Miscellaneous Expense	0.59%	0.00%		0.59%	ERCs *	8,447	0		8,447

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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	32	32	100.00%	32
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	40	40	100.00%	40
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	361	361	100.00%	361
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	230	230	100.00%	230
13	310.2 Power Generation Equipment	0	1,276	1,276	100.00%	1,276
14	311.2 Pumping Equipment	0	1,744	1,744	100.00%	1,744
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	73	73	100.00%	73
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	2,461	2,461	100.00%	2,461
27	331.4 Transm. & Distribution Mains	0	149	149	100.00%	149
28	333.4 Services	0	138	138	100.00%	138
29	334.4 Meters & Meter Installations	0	590	590	100.00%	590
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	96	96	100.00%	96
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	7,191	7,191		7,191
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(837)	(837)		(837)
48	NET DEPRECIATION EXPENSE - WATER	0	6,354	6,354		6,354
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	32	0	32	100.00%	32	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	41	0	41	100.00%	41	1
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	361	0	361	100.00%	361	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	245	0	245	100.00%	245	15
13	310.2 Power Generation Equipment	1,276	0	1,276	100.00%	1,276	0
14	311.2 Pumping Equipment	1,781	0	1,781	100.00%	1,781	37
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	74	0	74	100.00%	74	2
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	2,461	0	2,461	100.00%	2,461	0
27	331.4 Transm. & Distribution Mains	182	0	182	100.00%	182	33
28	333.4 Services	138	0	138	100.00%	138	0
29	334.4 Meters & Meter Installations	659	0	659	100.00%	659	68
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	701	0	701	100.00%	701	605
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	7,951	0	7,951		7,951	760
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(839)	0	(839)		(839)	(1)
44	NET DEPRECIATION EXPENSE - WATER	7,112	0	7,112		7,112	758

Net Depreciation Expense - Water

Florida Public Service Commission

Orange Hill/Sugar Creek
 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
		(5) 2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	32	0	32	100.00%	32	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	42	0	42	100.00%	42	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	361	0	361	100.00%	361	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	319	0	319	100.00%	319	74
13	310.2 Power Generation Equipment	1,276	0	1,276	100.00%	1,276	0
14	311.2 Pumping Equipment	1,987	0	1,987	100.00%	1,987	206
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	75	0	75	100.00%	75	1
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	2,461	0	2,461	100.00%	2,461	0
27	331.4 Transm. & Distribution Mains	356	0	356	100.00%	356	174
28	333.4 Services	138	0	138	100.00%	138	0
29	334.4 Meters & Meter Installations	841	0	841	100.00%	841	183
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	1,957	0	1,957	100.00%	1,957	1,256
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	9,844	0	9,844		9,844	1,893
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(849)	0	(849)		(849)	(10)
44	NET DEPRECIATION EXPENSE - WATER	8,995	0	8,995		8,995	1,883

Net Depreciation Expense - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

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

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

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

Taxes Other Than Income

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS

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

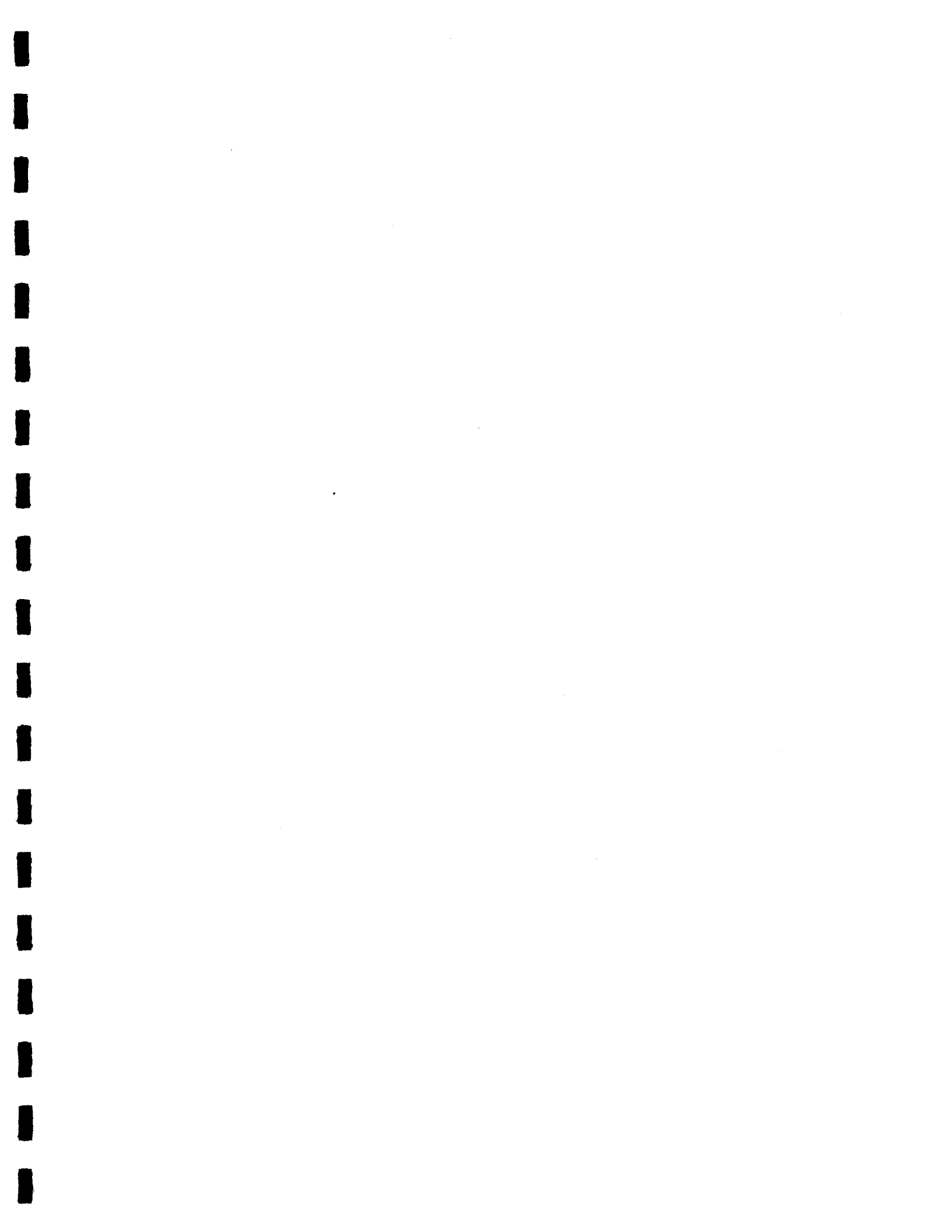
Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (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	2,208	1,144	2,123		5,475	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	2,208	1,144	2,123	0	5,475	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	102				102	E-13
9	Payroll Tax Adjustment		168			168	B-5
10	Plant in Service Adjustment			62		62	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	102	168	62	0	332	
13	Adjusted Intermed. Year (2006)	2,311	1,312	2,185	0	5,807	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		623			623	B-5
17	Plant in Service Adjustment			460		460	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	623	460	0	1,083	
20	Adjusted Projected Rate Year (2007)	2,311	1,935	2,645	0	6,890	
21	RAFs Assoc. with Revenue Increase	3,952				3,952	B-3
22	Total Projected Rate Year (2007)	6,263	1,935	2,645	0	10,842	
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
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

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







**Orange Hill/Sugar Creek
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
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Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
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Miscellaneous Tax Information	C-10	111



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Orange Hill/Sugar Creek
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	1,871	(9,251)	(7,381)	(7,440)	(14,821)	(9,905)	(24,726)	C-2
2	Deferred Income Tax Expense	0	1,910	1,910	(1,160)	749	0	749	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>1,871</u>	<u>(7,342)</u>	<u>(5,471)</u>	<u>(8,601)</u>	<u>(14,072)</u>	<u>(9,905)</u>	<u>(23,977)</u>	
Sewer									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Orange Hill/Sugar Creek
 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)
		Water			Sewer				Per Books			Adjustments				
		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05		12/31/05	2005	12/31/05	Supporting Schedules				
1	Taxable Operating Income before Interest	4,849	(19,457)	(14,608)	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-1, B-2		
2	Less: Interest Charges	0	(4,067)	(4,067)	NA	NA	NA	NA	NA	NA	NA	NA	NA	C-3		
3	Taxable Income	4,849	(23,524)	(18,675)	0	0	0	0	0	0	0	0	0			
4	Schedule M Adjustments															
5	Permanent Differences	-	0	0	-	NA	NA	-	NA	NA	NA	NA	NA	C-4		
6	Timing Differences	0	4,950	4,950	NA	NA	NA	NA	NA	NA	NA	NA	NA	C-5		
7	Total Schedule M Adjustments	0	4,950	4,950	0	0	0	0	0	0	0	0	0			
8	Taxable Income Before State Taxes	4,849	(28,474)	(23,625)	0	NA	0	0	NA	0	0	0	0			
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%			
10																
11																
12	State Income Taxes	267	(1,566)	(1,299)	0	NA	0	0	NA	0	0	0	0			
13	Federal Taxable Income	4,583	(21,958)	(17,375)	0	NA	0	0	NA	0	0	0	0			
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%			
15	Federal Income Taxes	1,604	(7,685)	(6,081)	0	NA	0	0	NA	0	0	0	0			
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	NA	0	0	0	0	C-7		
17	Current Federal Income Taxes	1,604	(7,685)	(6,081)	0	NA	0	0	NA	0	0	0	0			
18	Summary:															
19	Current State Income Tax	267	(1,566)	(1,299)	0	NA	0	0	NA	0	0	0	0			
20	Current Federal Income Tax	1,604	(7,685)	(6,081)	0	NA	0	0	NA	0	0	0	0			
21	Total Current Income Tax Expense (To C-1)	1,871	(9,251)	(7,381)	0	NA	0	0	NA	0	0	0	0			

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	
1	Taxable Operating Income before Interest	(14,608)	(19,534)	(34,142)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(4,067)	(33)	(4,100)	NA	NA	NA	C-3
3	Taxable Income	(18,675)	(19,567)	(38,241)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	4,950	(3,008)	1,942	NA	NA	NA	C-5
7	Total Schedule M Adjustments	4,950	(3,008)	1,942	0	0	0	
8	Taxable Income Before State Taxes	(23,625)	(16,558)	(40,183)	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	(1,299)	(911)	(2,210)	0	NA	0	
13	Federal Taxable Income	(17,375)	(18,656)	(36,031)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(6,081)	(6,530)	(12,611)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(6,081)	(6,530)	(12,611)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(1,299)	(911)	(2,210)	0	NA	0	
20	Current Federal Income Tax	(6,081)	(6,530)	(12,611)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(7,381)	(7,440)	(14,821)	0	NA	0	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Orange Hill/Sugar Creek
 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)			(6)			(8) Supporting Schedules
		(3) Water			(6) Sewer			
		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	(34,142)	(25,189)	(59,331)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(4,100)	(489)	(4,589)	NA	NA	NA	C-3
3	Taxable Income	(38,241)	(25,678)	(63,920)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	1,942	0	1,942	NA	NA	NA	C-5
7	Total Schedule M Adjustments	1,942	0	1,942	0	0	0	
8	Taxable Income Before State Taxes	(40,183)	(25,678)	(65,861)	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	(2,210)	(1,412)	(3,622)	0	NA	0	
13	Federal Taxable Income	(36,031)	(24,266)	(60,297)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(12,611)	(8,493)	(21,104)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(12,611)	(8,493)	(21,104)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(2,210)	(1,412)	(3,622)	0	NA	0	
20	Current Federal Income Tax	(12,611)	(8,493)	(21,104)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(14,821)	(9,905)	(24,726)	0	NA	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2005 Per Books	2005 Adjustments	2005 Adjusted	2005 Per Books	2005 Adjustments	2005 Adjusted	
1	Interest on Long-Term Debt	0	3,877	3,877	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	0	189	189	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>0</u>	<u>4,067</u>	<u>4,067</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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)		174,239		0
Weighted Cost of Long Term Debt (D-1)	2.23%	3,877	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,877		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Orange Hill/Sugar Creek
 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) Water			(4)	(5) Sewer			(8) Supporting Schedules
		(3) 2005 Adjusted	2006 Adjustments	2006 Adjusted		(6) 2005 Adjusted	2006 Adjustments	(7) 2006 Adjusted	
1	Interest on Long-Term Debt	3,877	33	3,911	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	189	0	189		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>4,067</u>	<u>33</u>	<u>4,100</u>		<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)		175,734			0	
Weighted Cost of Long Term Debt (D-1)	2.18%	3,911		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		3,911			0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Orange Hill/Sugar Creek
 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) Water		(4) 2007 Adjusted	Note*	(5) (6) Sewer		(7) 2007 Adjusted	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments			2006 Adjusted	2007 Adjustments		
1	Interest on Long-Term Debt	3,911	678	4,589	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	189	0	189		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>4,100</u>	<u>678</u>	<u>4,778</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										
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	206,215		0	
Weighted Cost of Long Term Debt (D-1)	2.18%	4,589	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>4,589</u>		<u>0</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

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

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

Line No.	(1) Description	(2)			(3)			(7) Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Per Books	(3) Water 2005 Adjustments	(4) 12/31/05 Adjusted	(5) 12/31/05 Per Books	(6) Sewer 2005 Adjustments	(6) 12/31/05 Adjusted		
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization	0	7,374	7,374	0	0	0		
2	Book Depreciation & Amortization	0	6,354	6,354	NA	NA	NA	B-13,14	
3	Difference	0	1,020	1,020	0	0	0		
4	Other Timing Differences (Itemize):								
5	Bad Debt	0	1,534	1,534	0	0	0		
6	Regulatory Assets	0	1,376	1,376	0	0	0		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	0	4,950	4,950	0	0	0		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	0	272	272	0	0	0		
11	Timing Differences for Federal Taxes	0	4,678	4,678	0	0	0		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	0	1,637	1,637	0	0	0		
14	Total Deferred Taxes (to C-1)	0	1,910	1,910	0	0	0		

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

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

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

(1) Line No. Description	(2)			(3)			(4)			(5)			(6)			(7)			(8) Supporting Schedules
	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Water			Sewer			12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted				
Timing Differences:																			
1	Tax Depreciation & Amortization	7,374	709	8,083					0	0	0								
2	Book Depreciation & Amortization	6,354	758	7,112					NA	NA	NA							B-13,14	
3	Difference	1,020	(49)	971					0	0	0								
4	Other Timing Differences (Itemize):																		
5	Bad Debt	1,534	(1,534)	0					0	0	0								
6	Regulatory Assets	1,376	(1,376)	0					0	0	0								
7	All Other	0	0	0					0	0	0								
8	Total Timing Differences (To C-2)	4,950	(3,008)	1,942					0	0	0								
9	State Tax Rate	5.5%		5.5%					5.5%		5.5%								
10	State Deferred Taxes	272	(165)	107					0	0	0								
11	Timing Differences for Federal Taxes	4,678	(2,843)	1,835					0	0	0								
12	Federal Tax Rate	35.0%		35.0%					35.0%		35.0%								
13	Federal Deferred Taxes	1,637	(995)	642					0	0	0								
14	Total Deferred Taxes (to C-1)	1,910	(1,160)	749					0	0	0								

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/07 Adjusted	(6) Sewer		(7) 12/31/07 Adjusted	(8) Supporting Schedules
		(2) 12/31/06 Adjusted	2007 Adjustments		(5) 12/31/06 Adjusted	2006 Adjustments		
Timing Differences:								
1	Tax Depreciation & Amortization	8,083	1,883	9,966	0	0	0	
2	Book Depreciation & Amortization	7,112	1,883	8,995	NA	NA	NA	B-13,14
3	Difference	971	0	971	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)	1,942	0	1,942	0	0	0	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	107	0	107	0	0	0	
11	Timing Differences for Federal Taxes	1,835	0	1,835	0	0	0	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	642	0	642	0	0	0	
14	Total Deferred Taxes (to C-1)	749	0	749	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

**Orange Hill/Sugar Creek
Docket No. 060368-WS**

Schedule: C-6
Page: 1 of 3
Preparer: Jack Schreyer

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

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(5) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	382	2,288	2,669				382	2,288	2,669
4	2006	475	2,846	3,321				475	2,846	3,321
5	2007	568	3,405	3,973				568	3,405	3,973
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS

Schedule: C-6
 Page: 2 of 3
 Preparer: Jack Schreyer

Schedule Year Ended December 31 of:
 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			
		Current			
Line No.	Year	Beginning Balance	Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	382	382	
4	2006	382	93	475	
5	2007	475	93	568	
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

Orange Hill/Sugar Creek
Docket No. 060368-WS

Schedule: C-6
 Page: 3 of 3
 Preparer: Jack Schreyer

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

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	2,288		2,288
4	2006	2,288	559		2,846
5	2007	2,846	559		3,405
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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Beginning Year Balance	8% ITC					(7) Ending Balance	10% ITC					(13) Ending Balance
		(3) Current Year	(4) Prior Year Adjust.	Amortization		(9) Current Year		(10) Prior Year Adjust.	Amortization		(12) Prior Year Adjust.		
				(5) Current Year	(6) Prior Year Adjust.				(11) Current Year	(12) Prior Year Adjust.			
1	NONE						NONE						

Investment Tax Credits - Company Policies

Florida Public Service Commission

Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek

Schedule: C-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: Provide the 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**

Orange Hill/Sugar Creek
Docket No. 060368-WS
Test Year Ending 12/31/05

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

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

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

Miscellaneous Tax Information

Florida Public Service Commission

Orange Hill/Sugar Creek
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 |







Orange Hill/Sugar Creek
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

Orange Hill/Sugar Creek**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 No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	64,623	37.09%	6.00%	2.23%	3,877	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	96,934	55.63%	10.12%	5.63%	9,810	D-2
5	Customer Deposits	3,152	1.81%	6.00%	0.11%	189	D-2
6	Accumulated Deferred Income Taxes	9,529	5.47%	0.00%	0.00%	0	D-2
7	Total	<u>174,239</u>	<u>100.00%</u>		<u>7.96%</u>	<u>13,876</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

Orange Hill/Sugar Creek

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.

(1)	(2)	(3)	(4)	(5)	(6)		
Line No.	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules		
WATER							
1	Long-Term Debt	63,973	36.40%	6.00%	2.18%	3,838	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	95,959	54.60%	10.12%	5.53%	9,711	D-2
5	Customer Deposits	3,152	1.79%	6.00%	0.11%	189	D-2
6	Accumulated Deferred Income Taxes	12,650	7.20%	0.00%	0.00%	0	D-2
7	Total	<u>175,734</u>	<u>100.00%</u>		<u>7.82%</u>	<u>13,739</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

Orange Hill/Sugar Creek

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	Supporting Schedules
WATER					
1 Long-Term Debt	75,092	36.41%	6.00%	2.18%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	112,638	54.62%	10.12%	5.53%	D-2
5 Customer Deposits	3,152	1.53%	6.00%	0.09%	D-2
6 Accumulated Deferred Income Taxes	15,333	7.44%	0.00%	0.00%	D-2
7 Total	<u>206,215</u>	<u>100.00%</u>		<u>7.80%</u>	<u>16,094</u>
SEWER					
8 Long-Term Debt	0	0.00%	6.00%	0.00%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	0	0.00%	10.12%	0.00%	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Orange Hill/Sugar Creek**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(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	0			64,623	64,623	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	161,557			(64,623)	96,934	
5	Customer Deposits	3,152				3,152	D-7
6	Accumulated Deferred Income Taxes	9,529				9,529	
7	Total	<u>174,239</u>			<u>0</u>	<u>174,239</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

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(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	63,973				63,973	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	95,959				95,959	
5	Customer Deposits	3,152				3,152	D-7
6	Accumulated Deferred Income Taxes	12,650				12,650	
7	Total	<u>175,734</u>			<u>0</u>	<u>175,734</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

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.

Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Average Test Year	(4) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	75,092				75,092	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	112,638				112,638	
5	Customer Deposits	3,152				3,152	D-7
6	Accumulated Deferred Income Taxes	15,333				15,333	
7	Total	<u>206,215</u>			<u>0</u>	<u>206,215</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

Orange Hill/Sugar Creek
Docket No. 060368-WS

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

Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [X] or Parent [X]

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending:
 Historical 2005, Projected 2006 & 2007
 Utility [] or Parent [X]

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

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

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

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

Schedule of Customer Deposits

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year Ending: 12/31/05

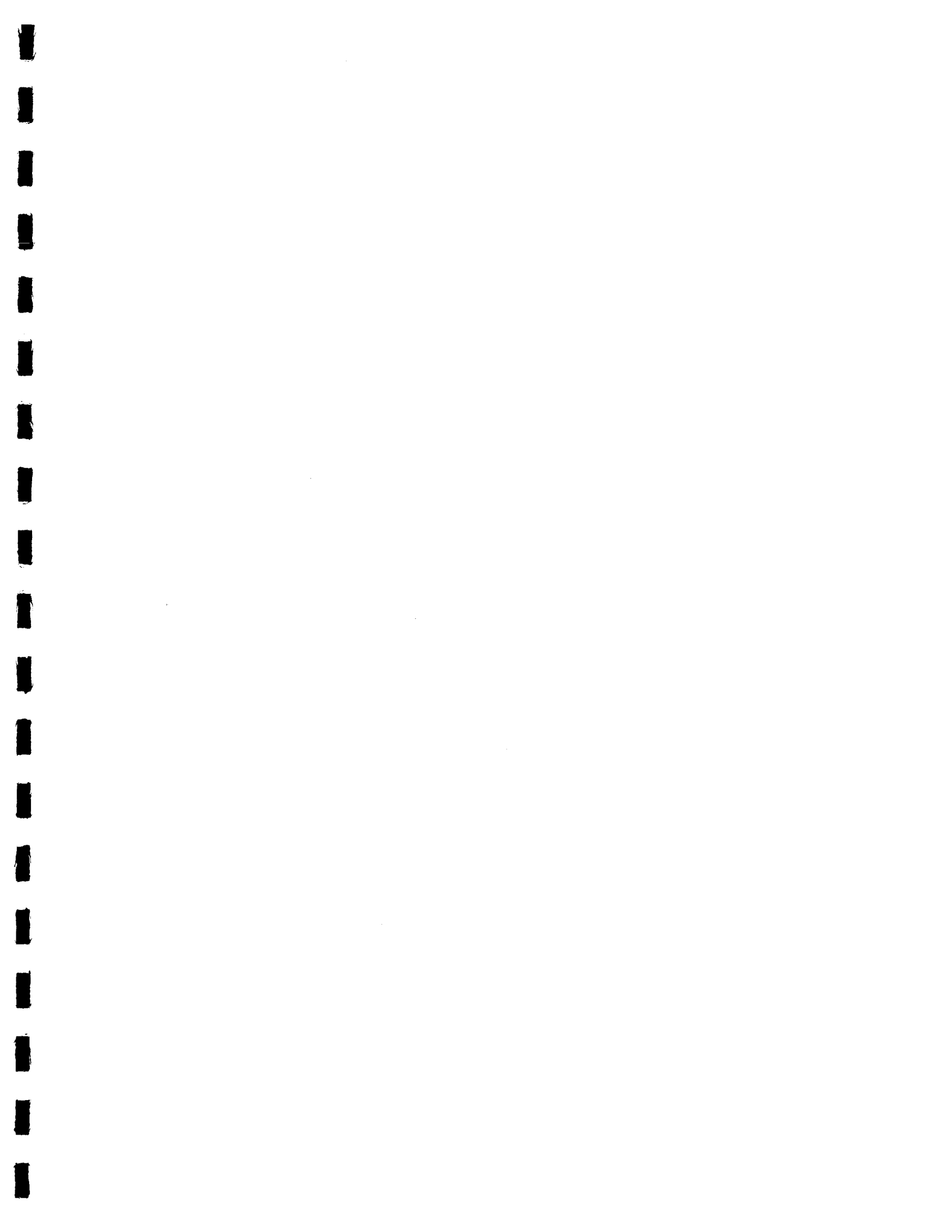
Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

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	3,222	40	(80)	3,182
2	Feb-05	3,182	80	(80)	3,182
3	Mar-05	3,182	40	(80)	3,142
4	Apr-05	3,142	40	(80)	3,102
5	May-05	3,102	40	0	3,142
6	Jun-05	3,142	80	(80)	3,142
7	Jul-05	3,142	80	(80)	3,142
8	Aug-05	3,142	80	0	3,222
9	Sep-05	3,222	0	(120)	3,102
10	Oct-05	3,102	0	(40)	3,062
11	Nov-05	3,062	120	(80)	3,102
12	Dec-05	3,102	365	(160)	3,307
13	Average				<u>3,152</u>
14			Water Allocated at	100%	<u>3,152</u>
15			Sewer Allocated at	0%	<u>0</u>







**Orange Hill/Sugar Creek
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Orange Hill/Sugar Creek

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"	9.00	9.09		9.49	16.36	25.27
3	3/4"	9.00	9.09		9.49	16.36	37.90
4	1"	22.81	23.04		24.05	41.46	63.17
5	1-1/2"	45.61	46.07		48.10	82.93	126.34
6	2"	72.95	73.69		76.93	132.63	202.14
7	3"	-	-		-	-	404.27
8	4"	-	-		-	-	631.68
9	6"	-	-		-	-	1,263.36
10	8"	-	-		-	-	2,021.37
11	10"	-	-		-	-	2,905.73
12	Gallorage charge, Block 1	1.32	1.33		1.39	2.40	3.58
13	Block 2	-	-		-	-	4.48
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	9.00	9.09		9.49	16.36	25.27
17	3/4"	9.00	9.09		9.49	16.36	37.90
18	1"	22.81	23.04		24.05	41.46	63.17
19	1-1/2"	45.61	46.07		48.10	82.93	126.34
20	2"	72.95	73.69		76.93	132.63	202.14
21	3"	-	-		-	-	404.27
22	4"	-	-		-	-	631.68
23	6"	-	-		-	-	1,263.36
24	8"	-	-		-	-	2,021.37
25	10"	-	-		-	-	2,905.73
26	Gallorage charge	1.32	1.33		1.39	2.40	3.58
27	Multi-Family						
28	5/8" X 3/4"	9.00	9.09		9.49	16.36	25.27
29	3/4"	9.00	9.09		9.49	16.36	37.90
30	1"	22.81	23.04		24.05	41.46	63.17
31	1-1/2"	45.61	46.07		48.10	82.93	126.34
32	2"	72.95	73.69		76.93	132.63	202.14
33	3"	-	-		-	-	404.27
34	4"	-	-		-	-	631.68
35	6"	-	-		-	-	1,263.36
36	8"	-	-		-	-	2,021.37
37	10"	-	-		-	-	2,905.73
38	Gallorage charge	1.32	1.33		1.39	2.40	3.58
39	Fire Protection						
40	2"	-	-		-	-	50.54
41	3"	-	-		-	-	101.07
42	4"	-	-		-	-	157.92
43	6"	-	-		-	-	315.84
44	8"	-	-		-	-	505.34
45	10"	-	-		-	-	726.43

Rate Schedule - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek

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	Gallonage cap (gallons)	#N/A	#N/A	NA	NA	NA	NA
13	Gallonage 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	Gallonage 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	Gallonage 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

Orange Hill/Sugar Creek

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 3

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

Preparer: Jack Schreyer

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	2,822	17,309	Split Yr	25,588	9.49	26,781	NA	25.27	71,312
3	3/4"	0	0	Split Yr	0	9.49	0	NA	37.90	0
4	1"	0	0	Split Yr	0	24.05	0	NA	63.17	0
5	1-1/2"	0	0	Split Yr	0	48.10	0	NA	126.34	0
6	2"	0	0	Split Yr	0	76.93	0	NA	202.14	0
7	3"	0	0	Split Yr	0	-	0	NA	404.27	0
8	4"	0	0	Split Yr	0	-	0	NA	631.68	0
9	Gallorage									
10	Block 1	-	17,309	Split Yr	22,979	1.39	24,060	11,630	3.58	41,635
11	Block 2	-		Split Yr	0	-	0	5,679	4.48	25,442
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>2,822</u>	<u>17,309</u>		<u>48,567</u>		<u>50,840</u>	<u>17,309</u>		<u>138,389</u>
14	Average Bill				<u>17.21</u>		<u>18.02</u>			<u>49.04</u>
15	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	9.49	0	NA	25.27	0
17	3/4"	0	0	Split Yr	0	9.49	0	NA	37.90	0
18	1"	0	0	Split Yr	0	24.05	0	NA	63.17	0
19	1-1/2"	0	0	Split Yr	0	48.10	0	NA	126.34	0
20	2"	0	0	Split Yr	0	76.93	0	NA	202.14	0
21	3"	0	0	Split Yr	0	-	0	NA	404.27	0
22	4"	0	0	Split Yr	0	-	0	NA	631.68	0
23										
24	Gallorage	-	0	Split Yr	0	1.39	0	0	3.58	0
25										
26										
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	9.49	0	NA	25.27	0
31	3/4"	0	0	Split Yr	0	9.49	0	NA	37.90	0
32	1"	0	0	Split Yr	0	24.05	0	NA	63.17	0
33	1-1/2"	0	0	Split Yr	0	48.10	0	NA	126.34	0
34	2"	0	0	Split Yr	0	76.93	0	NA	202.14	0
35	3"	0	0	Split Yr	0	-	0	NA	404.27	0
36	4"	0	0	Split Yr	0	-	0	NA	631.68	0
37										
38	Gallorage	-	0	Split Yr	0	1.39	0	0	3.58	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	-	0	NA	50.54	0
45	3"	0	NA	Split Yr	0	-	0	NA	101.07	0
46	4"	0	NA	Split Yr	0	-	0	NA	157.92	0
47	6"	0	NA	Split Yr	0	-	0	NA	315.84	0
48	8"	0	NA	Split Yr	0	-	0	NA	505.34	0
49	10"	0	NA	Split Yr	0	-	0	NA	726.43	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>48,567</u>		<u>50,840</u>			<u>138,389</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				505		505			756
59	Total Revenue				<u>49,072</u>		<u>51,345</u>			<u>139,145</u>
60	Booked Revenue				<u>48,984</u>					
61	Difference				88 =	0.2%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Orange Hill/Sugar Creek
 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"	709	4,176	9.00	6,381
3	3/4"	0	0	9.00	0
4	1"	0	0	22.81	0
5	1-1/2"	0	0	45.61	0
6	2"	0	0	72.95	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonge				
10	Block 1	-	4,176	1.32	5,512
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>709</u>	<u>4,176</u>		<u>11,893</u>
14	Average Bill				<u>16.77</u>
15	Commerical				
16	5/8" X 3/4"	0	0	9.00	0
17	3/4"	0	0	9.00	0
18	1"	0	0	22.81	0
19	1-1/2"	0	0	45.61	0
20	2"	0	0	72.95	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallonge	-	0	1.32	0
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.00	0
31	3/4"	0	0	9.00	0
32	1"	0	0	22.81	0
33	1-1/2"	0	0	45.61	0
34	2"	0	0	72.95	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	Gallonge	-	0	1.32	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	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>11,893</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Orange Hill/Sugar Creek
 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"	2,113	13,133	9.09	19,207
3	3/4"	0	0	9.09	0
4	1"	0	0	23.04	0
5	1-1/2"	0	0	46.07	0
6	2"	0	0	73.69	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage				
10	Block 1	-	13,133	1.33	17,467
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>2,113</u>	<u>13,133</u>		<u>36,674</u>
14	Average Bill				<u>17.36</u>
15	Commerical				
16	5/8" X 3/4"	0	0	9.09	0
17	3/4"	0	0	9.09	0
18	1"	0	0	23.04	0
19	1-1/2"	0	0	46.07	0
20	2"	0	0	73.69	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallorage	-	0	1.33	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.09	0
31	3/4"	0	0	9.09	0
32	1"	0	0	23.04	0
33	1-1/2"	0	0	46.07	0
34	2"	0	0	73.69	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	Gallorage	-	0	1.33	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4"	0	NA	-	0
48	6"	0	NA	-	0
49	8"	0	NA	-	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>36,674</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS

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

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

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential			NA						
2	5/8" X 3/4"	NA	NA	NA	NA	NA	NA		NA	NA
3	3/4"	NA	NA	NA	NA	NA	NA		NA	NA
4	1"	NA	NA	NA	NA	NA	NA		NA	NA
5	1-1/2"	NA	NA	NA	NA	NA	NA		NA	NA
6	2"	NA	NA	NA	NA	NA	NA		NA	NA
7	3"	NA	NA	NA	NA	NA	NA		NA	NA
8	4"	NA	NA	NA	NA	NA	NA		NA	NA
9	Gallorage cap (gallons)		NA							
10	Capped Usage	-	NA	NA	NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-	NA					NA		
12										
13	Total Residential	NA	NA		NA		NA			0
14	Average Bill				NA		NA			NA
15	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					
52		NA			NA	NA				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

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

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05

Schedule: E-2s
 Page: 3 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 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	Gallongage cap				
10	Capped Usage	-	0	NA	NA
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</u>
15	Commerical				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	Gallongage	-	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	Gallongage	-	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

Orange Hill/Sugar Creek

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	0	0	0	0	236
2	Feb-05	236	0	0	0	0	236
3	Mar-05	234	0	0	0	0	234
4	Apr-05	236	0	0	0	0	236
5	May-05	236	0	0	0	0	236
6	Jun-05	236	0	0	0	0	236
7	Jul-05	234	0	0	0	0	234
8	Aug-05	234	0	0	0	0	234
9	Sep-05	232	0	0	0	0	232
10	Oct-05	230	0	0	0	0	230
11	Nov-05	231	0	0	0	0	231
12	Dec-05	231	0	0	0	0	231
13	Total Water	2,806	0	0	0	0	2,806

SEWER

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

Miscellaneous Service Charges

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: E-4

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

WATER

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

SEWER

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

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

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

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	60	0	0	0	0	60
2	Feb-05	15	0	0	0	0	15
3	Mar-05	75	0	0	0	0	75
4	Apr-05	0	0	0	0	0	0
5	May-05	45	0	0	0	0	45
6	Jun-05	15	0	0	0	0	15
7	Jul-05	45	0	0	0	0	45
8	Aug-05	20	0	0	0	20	40
9	Sep-05	45	0	0	0	20	65
10	Oct-05	45	0	0	0	0	45
11	Nov-05	45	0	0	0	0	45
12	Dec-05	15	0	0	0	40	55
13	Total Water	<u>425</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>	<u>505</u>
14	Annual Events	28	0	0	0	4	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	425	0	0	0	80	505
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	672	0	0	0	84	756
SEWER							
19	Jan-05	NA	NA	NA	NA	NA	NA
20	Feb-05	NA	NA	NA	NA	NA	NA
21	Mar-05	NA	NA	NA	NA	NA	NA
22	Apr-05	NA	NA	NA	NA	NA	NA
23	May-05	NA	NA	NA	NA	NA	NA
24	Jun-05	NA	NA	NA	NA	NA	NA
25	Jul-05	NA	NA	NA	NA	NA	NA
26	Aug-05	NA	NA	NA	NA	NA	NA
27	Sep-05	NA	NA	NA	NA	NA	NA
28	Oct-05	NA	NA	NA	NA	NA	NA
29	Nov-05	NA	NA	NA	NA	NA	NA
30	Dec-05	NA	NA	NA	NA	NA	NA
31	Total Sewer	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
32	Annual Events	NA	NA	NA	NA	NA	
33	2006 Rate	NA	NA	NA	NA	NA	
34	2006 Revenue	NA	NA	NA	NA	NA	0
35	2007 Rate	NA	NA	NA	NA	NA	
36	2007 Revenue	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

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

Florida Public Service Commission

Orange Hill/Sugar Creek

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		
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Contracts and Agreements Schedule

Florida Public Service Commission

Orange Hill/Sugar Creek

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

Orange Hill/Sugar Creek

Schedule: E-9

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

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

Service Availability Charges Schedule

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed service availability charges.
 (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
WATER			
1	Service Installation Charge		
2	(Service Line Size)		
3			
4			
5			
6	Meter Installation Fee		
7	(Meter Size)		
8			
9			
10			
11			
12	Back Flow Preventor Installation Fee		
13	Plant/System Capacity Charge		
14	Main Extension Charge		
SEWER			
15	Service Installation Charge		
16			
17	Plant/System Capacity Charge		
18	Main Extension Charge		

Guaranteed Revenues Received

Florida Public Service Commission

Orange Hill/Sugar Creek

Schedule: E-11

Docket No. 060368-WS

Page: 1 of 1

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

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

Orange Hill/Sugar Creek

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Orange Hill/Sugar Creek
 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 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Consump.	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	2,822	Note A	2,822	17,309	Note B	17,309	9.49	26,781		25.27	71,312
3	3/4"	0		0	0	0	0	9.49	0		37.90	0
4	1"	0		0	0	0	0	24.05	0		63.17	0
5	1-1/2"	0		0	0	0	0	48.10	0		126.34	0
6	2"	0		0	0	0	0	76.93	0		202.14	0
7	3"	0		0	0	0	0	-	0		404.27	0
8	4"	0		0	0	0	0	-	0		631.68	0
9	Gallorage											
10	Block 1	-		0	17,309	17,309	1.39	24,060	11,630	3.58	41,635	
11	Block 2	-		0	0	0	-	0	5,679	4.48	25,442	
12	Block 3	-		0	0	0	-	0	0	-	0	
13	Total Residential	2,822		2,822	17,309	17,309		50,840	17,309		138,389	
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0	0	9.49	0		25.27	0	
17	3/4"	0		0	0	0	9.49	0		37.90	0	
18	1"	0		0	0	0	24.05	0		63.17	0	
19	1-1/2"	0		0	0	0	48.10	0		126.34	0	
20	2"	0		0	0	0	76.93	0		202.14	0	
21	3"	0		0	0	0	-	0		404.27	0	
22	4"	0		0	0	0	-	0		631.68	0	
23												
24	Gallorage	-		0	0	0	1.39	0	0	3.58	0	
25	Total Commercial	0		0	0	0		0	0		0	
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0	0	9.49	0		25.27	0	
29	3/4"	0		0	0	0	9.49	0		37.90	0	
30	1"	0		0	0	0	24.05	0		63.17	0	
31	1-1/2"	0		0	0	0	48.10	0		126.34	0	
32	2"	0		0	0	0	76.93	0		202.14	0	
33	3"	0		0	0	0	-	0		404.27	0	
34	4"	0		0	0	0	-	0		631.68	0	
35												
36	Gallorage	-		0	0	0	1.39	0	0	3.58	0	
37	Total Multi-Family	0		0	0	0		0	0		0	
38												
39	Fire Protection											
40	2"	0		0			-	0		50.54	0	
41	3"	0		0			-	0		101.07	0	
42	4"	0		0			-	0		157.92	0	
43	6"	0		0			-	0		315.84	0	
44	8"	0		0			-	0		505.34	0	
45	10"	0		0			-	0		726.43	0	
46	Per Hydrant	0		0			-	0		-	0	
47	Total Fire Protection	0		0			-	0		-	0	
48												
49	Subtotals	2,822		2,822	17,309	17,309		50,840	17,309		138,389	
50	Misc. Service Charge							505			756	
51	Total Revenue							51,345			139,145	

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

Orange Hill/Sugar Creek
 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 Factor	Proj. Test Year 2006 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	2,822	Note A	2,822	17,309	Note B	17,309	9.49	26,781		25.27	71,312
3	3/4"	0		0	0		0	9.49	0		37.90	0
4	1"	0		0	0		0	24.05	0		63.17	0
5	1-1/2"	0		0	0		0	48.10	0		126.34	0
6	2"	0		0	0		0	76.93	0		202.14	0
7	3"	0		0	0		0	-	0		404.27	0
8	4"	0		0	0		0	-	0		631.68	0
9	<i>Gallorage</i>											
10	Block 1	0		0	17,309		17,309	1.39	24,060	11,630	3.58	41,635
11	Block 2	0		0	0		0	-	0	5,679	4.48	25,442
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	2,822		2,822	17,309		17,309		50,840	17,309		138,389
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	9.49	0		25.27	0
17	3/4"	0		0	0		0	9.49	0		37.90	0
18	1"	0		0	0		0	24.05	0		63.17	0
19	1-1/2"	0		0	0		0	48.10	0		126.34	0
20	2"	0		0	0		0	76.93	0		202.14	0
21	3"	0		0	0		0	-	0		404.27	0
22	4"	0		0	0		0	-	0		631.68	0
23												
24	<i>Gallorage</i>	0		0	0		0	1.39	0	0	3.58	0
25	Total Commercial	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	9.49	0		25.27	0
29	3/4"	0		0	0		0	9.49	0		37.90	0
30	1"	0		0	0		0	24.05	0		63.17	0
31	1-1/2"	0		0	0		0	48.10	0		126.34	0
32	2"	0		0	0		0	76.93	0		202.14	0
33	3"	0		0	0		0	-	0		404.27	0
34	4"	0		0	0		0	-	0		631.68	0
35												
36	<i>Gallorage</i>	0		0	0		0	1.39	0	0	3.58	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		50.54	0
41	3"	0		0				-	0		101.07	0
42	4"	0		0				-	0		157.92	0
43	6"	0		0				-	0		315.84	0
44	8"	0		0				-	0		505.34	0
45	10"	0		0				-	0		726.43	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	2,822		2,822	17,309		17,309		50,840	17,309		138,389
50	Misc. Service Charge								505			756
51	Total Revenue								51,345			139,145

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

Orange Hill/Sugar Creek
 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)										NA	
10	Capped Usage	-			NA		NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-			NA		NA			NA		
12												
13	Total Residential	NA		NA	NA		NA		NA	NA		NA
14												
15	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

Orange Hill/Sugar Creek
 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. Year 2007 Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. 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	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				0		NA	NA	NA	NA	NA	NA
11	Usage Above Cap				0		NA			NA		NA
1	Total Residential	NA		NA	0		NA		NA	NA		NA
2												
3	Commerical											
4	5/8" X 3/4"	NA		NA	NA		NA	NA	NA		NA	NA
5	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
6	1"	NA		NA	NA		NA	NA	NA		NA	NA
7	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
8	2"	NA		NA	NA		NA	NA	NA		NA	NA
9	3"	NA		NA	NA		NA	NA	NA		NA	NA
10	4"	NA		NA	NA		NA	NA	NA		NA	NA
11												
12	Gallorage				0		NA	NA	NA	NA	NA	NA
13	Total Commercial	NA		NA	0		NA		NA	NA		NA
14												
15	Multi-Family											
16	5/8" X 3/4"	NA		NA	NA		NA	NA	NA		NA	NA
17	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
18	1"	NA		NA	NA		NA	NA	NA		NA	NA
19	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
20	2"	NA		NA	NA		NA	NA	NA		NA	NA
21	3"	NA		NA	NA		NA	NA	NA		NA	NA
22	4"	NA		NA	NA		NA	NA	NA		NA	NA
23												
24	Gallorage			NA	0		NA	NA	NA	NA	NA	NA
25	Total Multi-Family	NA		NA	0		NA		NA	NA		NA
26												
27	Flat Rate											
28	Res. Wastewater Only	NA		NA				NA	NA		NA	NA
29	Sprinkler Heads	NA		NA				NA	NA		#VALUE!	NA
30	Reuse	NA		NA				NA	NA		#VALUE!	NA
31	Total Flat Rate - Other	NA						NA	NA			NA
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

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

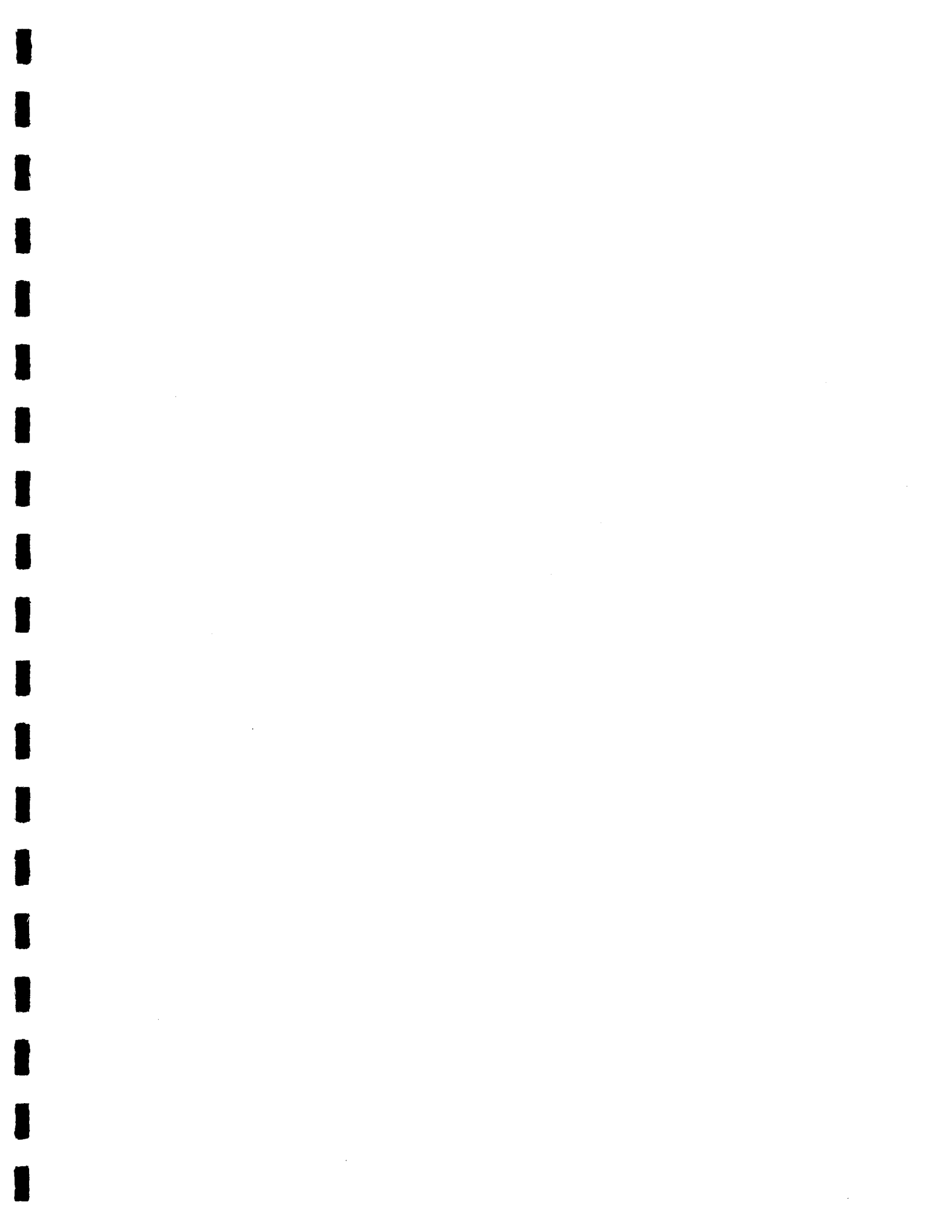
Schedule: E-14
 Page: 1 of 1
 Preparer: Jack Schreyer

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

See attached Bill Analyses







Orange Hill/Sugar Creek
ENGINEERING SCHEDULES

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



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

Florida Public Service Commission

Orange Hill/Sugar Creek
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	1,606	0	1,393	234	(21)	
2	Feb	1,646	0	1,368	178	100	
3	Mar	1,525	0	1,449	173	(97)	
4	Apr	1,737	0	1,460	128	149	
5	May	2,103	0	1,563	148	392	
6	Jun	1,742	0	1,806	79	(143)	
7	Jul	1,547	0	1,667	125	(245)	
8	Aug	1,901	0	1,368	213	320	
9	Sep	1,925	0	1,677	159	89	
10	Oct	1,763	0	1,575	135	53	
11	Nov	1,683	0	976	120	587	
12	Dec	1,770	0	1,095	125	550	
13	TOTAL	20,948	0	17,397	1,817	1,734	8.3%

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

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
Test Year End: 12/31/2005

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

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

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

Water Treatment Plant Data

Florida Public Service Commission

Orange Hill/Sugar Creek
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>79,400</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>05/28/05</u>	<u>91,333</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>05/28/05</u> 2 <u>05/27/05</u> 3 <u>05/30/05</u> 4 <u>05/01/05</u> 5 <u>05/02/05</u> Average <u>90,987</u>	<u>91,333</u> <u>91,300</u> <u>91,300</u> <u>90,500</u> <u>90,500</u> <u>90,987</u>
4	Average Daily Flow		<u>57,400</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>No</u>

Sewer Treatment Plant Data

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year End: 12/31/2005

Florida Public Service Commission

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.		NA
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.	NA	NA

**Used and Useful Calculations
Water Treatment Plant**

**Orange Hill/Sugar Creek
Docket No. 060368-WS**

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

Florida Public Service Commission

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

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

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

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

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

Schedule: F-6

Page: 1 of 1

Preparer: John F. Guastella

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

Line
No.

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

Florida Public Service Commission

**Orange Hill/Sugar Creek
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	Trended ERCs		Total Lots	Used & Useful		Note
	ERCs 2005	2010	2012		Interim	Permanent	
Water							
1					100%	100% Built- Out	

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

Sewer
2

NA

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek

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	232.5	232.5	231.9	
2	2002	232.5	232.5	232.0	
3	2003	230.0	230.0	232.1	
4	2004	232.5	232.5	232.2	
5	2005	233.0	233.0	232.3	
6	2006			232.4	0.04%
7	2007			232.5	0.04%
8	2008			232.6	0.04%
9	2009			232.7	0.04%
10	2010			232.8	0.04% 5 yrs beyond 2005
11	2011			232.9	0.04%
12	2012			233.0	0.04% 5yrs beyond 2007

X Coefficient(s) 0.100

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

Orange Hill/Sugar Creek
 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) (3) (4)		(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
		Beginning	Ending	Average					
1	2001	230	235	232.5	15,050	64.731	21,724	335.6	
2	2002	235	230	232.5	15,042	64.697	21,357	330.1	-1.64%
3	2003	230	230	230.0	18,752	81.530	18,752	230.0	-30.33%
4	2004	230	235	232.5	19,399	83.437	19,399	232.5	1.09%
5	2005	235	231	233.0	17,397	74.665	17,397	233.0	0.22%
Average Growth Through 5-Year Period (Col. 8)								-8.72%	

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-10
 Page: 1 of 1
 Preparer: John F. Guastella

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

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

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

NA





Orange Hill/Sugar Creek
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
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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

Orange Hill/Sugar Creek
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		72.41%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	9.49	16.36	5/8" X 3/4"	NA	NA
3	3/4"	9.49	16.36	3/4"	NA	NA
4	1"	24.05	41.46	1"	NA	NA
5	1-1/2"	48.10	82.93	1-1/2"	NA	NA
6	2"	76.93	132.63	2"	NA	NA
7	3"	-	-	3"	NA	NA
8	4"	-	-	4"	NA	NA
9	6"	-	-	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallorage, Block 1	1.39	2.40	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"	9.49	16.36	5/8" X 3/4"	NA	NA
17	3/4"	9.49	16.36	3/4"	NA	NA
18	1"	24.05	41.46	1"	NA	NA
19	1-1/2"	48.10	82.93	1-1/2"	NA	NA
20	2"	76.93	132.63	2"	NA	NA
21	3"	-	-	3"	NA	NA
22	4"	-	-	4"	NA	NA
23	6"	-	-	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallorage charge	1.39	2.40	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	NA	NA
29	3"	-	-	Sprinkler Heads	NA	NA
30	4"	-	-	Reuse	NA	NA
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Adjusted Balance 12/31/2005	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)	
Description					
WATER					
1	Utility Plant in Service	199,908	0	199,908	A-1
2	Utility Land & Land Rights	17,232	0	17,232	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(42,712)	0	(42,712)	A-1
6	Less: CIAC	(19,142)	0	(19,142)	A-1
7	Accumulated Amortization of CIAC	6,964	0	6,964	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	11,988	0	11,988	A-1
12	Total Rate Base	174,239	0	174,239	
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

Orange Hill/Sugar Creek

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

Orange Hill/Sugar Creek

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	48,567	0	48,567	35,168	83,735	B-4	
2 Other Revenues	505	0	505	0	505	B-4	
3 OPERATING REVENUES	49,072	0	49,072	35,168	84,240		
4 Operation & Maintenance	51,851	0	51,851	519	52,371	B-5	
5 Depreciation, net of CIAC Amort.	6,354	0	6,354		6,354	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	5,475	0	5,475	1,581	7,057	B-15	
8 Provision for Income Taxes	(5,471)	0	(5,471)	11,023	5,552	C-1	
9 OPERATING EXPENSES	58,209	0	58,209	13,124	71,333		
10 NET OPERATING INCOME	(9,137)	0	(9,137)	22,044	12,907		
11 RATE BASE	174,239	0	174,239		174,239	A-1	
12 RATE OF RETURN	-5.24%				7.41%		
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

Orange Hill/Sugar Creek
 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

(1)	(2)	(3)
Line No.	Interim Water	Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

Schedule of Requested Cost of Capital

Florida Public Service Commission

Orange Hill/Sugar Creek
 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	64,623	37.09%	6.00%	2.23%	3,877	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	96,934	55.63%	9.12%	5.07%	8,840	D-2
5 Customer Deposits	3,152	1.81%	6.00%	0.11%	189	D-2
6 Accumulated Deferred Income Taxes	9,529	5.47%	0.00%	0.00%	0	D-2
7 Total	<u>174,239</u>	<u>100.00%</u>		<u>7.41%</u>	<u>12,907</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