ORIGINAL

Rosalie Oaks
Water and Sewer

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

Aqua Utilities Florida, Inc.

Rosalie Oaks
RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Rosalie Oaks
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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			**Intermediate Year 2006**		**Projected Test Year 2007**		
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	54,347	14,108	68,455	16,537	84,992	27,794	112,786	A-5
2	Utility Land & Land Rights	3,403	619	4,022	0	4,022	0	4,022	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	(18,940)	(27)	(18,966)	(3,090)	(22,056)	(3,527)	(25,583)	A-9
6	Less: CIAC	(3,500)	0	(3,500)	(246)	(3,746)	(893)	(4,639)	A-12
7	Accumulated Amortization of CIAC	524	0	524	146	670	152	822	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	6,012	6,012	(382)	5,630	3,505	9,135	A-17
12	Total Rate Base	35,834	20,713	56,547	12,965	69,512	27,030	96,542	

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Schedule of Sewer Rate Base

Florida Public Service Commission

Rosalie Oaks
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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			**Intermediate Year 2006**		**Projected Test Year 2007**		
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	28,009	22,942	50,951	50,924	101,875	270,173	372,048	A-6
2	Utility Land & Land Rights	0	0	0	0	0	0	0	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(7,795)	(323)	(8,118)	(2,856)	(10,974)	(429)	(11,404)	A-10
6	Less: CIAC	(9,750)	0	(9,750)	(677)	(10,427)	(2,453)	(12,880)	A-12
7	Accumulated Amortization of CIAC	1,194	0	1,194	357	1,551	447	1,999	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	9,956	9,956	(867)	9,089	2,536	11,625	A-17
12	Total Rate Base	11,658	32,576	44,234	46,881	91,114	270,273	361,388	

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Schedule of Adjustments to Rate Base

Florida Public Service Commission

Rosalie Oaks
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	14,727	22,941	
3		(619)	1	
4	Total Adjustments	14,108	22,942	
5				
6	**UTILITY LAND & LAND RIGHTS**			A-5, A-6
7	Additions and retirements	0	0	
8	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	619	0	
9	Total Adjustments	619	0	
10				
11	**(-)NON-USED & USEFUL**			A-7
12	Plant & CIAC additions, retirements, depreciation and amortization	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	(27)	(323)	
19	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
20	Total Adjustments	(27)	(323)	
21				
22	**(-)CIAC**			A-12
23	New connections	0	0	
24	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
25	Total Adjustments	0	0	
26				
27	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
28	Amortization	0	0	
29	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
30		0	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	6,012	9,956	
43				
44	**OTHER**			
45	Not Applicable	0	0	
46				
47	**TOTAL RATE BASE ADJUSTMENTS**	20,713	32,576	

Rosalie Oaks
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	16,537	50,924	
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	(3,090)	(2,856)	
15				
16	**(-)CIAC**			A-12
17	New connections	(246)	(677)	
18				
19	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
20	Amortization	146	357	
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	(382)	(867)	
33				
34	**OTHER**			
35	Not Applicable	0	0	
36				
37	**TOTAL RATE BASE ADJUSTMENTS**	12,965	46,881	

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

UPIS Sewer Note:
Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Rosalie Oaks
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	27,794	270,173	
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	(3,527)	(429)	
15				
16	**(-)CIAC**			A-12
17	New connections	(893)	(2,453)	
18				
19	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
20	Amortization	152	447	
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	3,505	2,536	
33				
34	**OTHER**			
35	Not Applicable	0	0	
36				
37	**TOTAL RATE BASE ADJUSTMENTS**	27,030	270,273	

UPIS Water Note:
Replacement of filter valves, distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:
Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

Rosalie Oaks
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 with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	19,080	0
	1996		
14	Additions	572	
15	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	19,652	0
	1997		
18	Additions	1,196	
19	Retirements	0	
20	Adjustments	0	
21	12/31/97 Balance	20,848	0
	1998		
22	Additions	0	
23	Retirements	0	
24	Adjustments	0	
25	12/31/98 Balance	20,848	4,500
	1999		
26	Additions	11,899	3,323
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	32,747	7,823

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

Florida Public Service Commission

Rosalie Oaks
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
	2000		
30	Additions	2,236	624
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	34,983	8,447
	2001		
34	Additions	13,198	9,083
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	48,181	17,530
	2002		
38	Additions	10,201	16,174
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/02 Balance	58,382	33,704
	2003		
42	Additions	(2)	2,980
43	Retirements	(14,135)	(3,947)
44	Adjustments	0	0
45	12/31/03 Balance	44,245	32,737
	2004		
46	Additions	14,893	16,806
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	59,138	49,543
	2005		
50	Additions	20,006	1,735
51	Retirements	(240)	0
52	Adjustments	1,083	1,082
53	12/31/05 Balance	79,987	52,360
	2006		
54	Additions	24,599	289,020
55	Retirements	(1,128)	(3,329)
56	Adjustments	2,727	2,727
57	12/31/06 Balance	106,185	340,778
	2007		
58	Additions	22,550	73,000
59	Retirements	(1,128)	(8,897)
60	Adjustments	1,337	1,337
61	12/31/07 Balance	128,944	406,218

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

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

Florida Public Service Commission

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			**Intermediate Year 2006**			**Projected Rate Year 2007**		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	251	0.00%	0	251	0.00%	0	251	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,500	0.00%	0	4,500	0.00%	0	4,500	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,973	0.00%	0	3,973	0.00%	0	3,973	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	4,022	0.00%	0	4,022	0.00%	0	4,022	0.00%	0
18	304.3	Structures & Improvements	27,314	0.00%	0	29,109	0.00%	0	33,429	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	833	0.00%	0	778	0.00%	0	778	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	5,014	0.00%	0	5,014	0.00%	0	5,014	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	4,860	0.00%	0	4,860	0.00%	0	4,860	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	2,706	0.00%	0	10,890	0.00%	0
28	333.4	Services	2,877	0.00%	0	2,877	0.00%	0	2,877	0.00%	0
29	334.4	Meters & Meter Installations	86	0.00%	0	4,702	0.00%	0	17,075	0.00%	0
30	335.4	Hydrants	6,454	0.00%	0	6,454	0.00%	0	6,454	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	129	0.00%	0	129	0.00%	0	129	0.00%	0
37	340.51	Computer Equipment	207	0.00%	0	1,595	0.00%	0	4,513	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	11,690	0.00%	0	16,886	0.00%	0	16,886	0.00%	0
41	344.5	Laboratory Equipment	267	0.00%	0	1,157	0.00%	0	1,157	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	72,477		0	89,014		0	116,808		0
		Total Land and Land Rights	4,022		0	4,022		0	4,022		0

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Rosalie Oaks
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	251	0	0	251	251	251	251	251	251	251	251	251	251	212
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	4,500	0	0	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	3,808
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	3,973	0	0	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,362
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	4,022	0	0	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	3,403
18	304.3	Structures & Improvements	11,060	0	0	26,194	26,194	26,194	26,194	27,917	27,917	27,917	27,918	27,918	27,918	21,795
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	1,018	0	0	778	778	778	778	778	778	778	778	778	778	677
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	5,014	0	0	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	4,243
26	330.4	Distr. Reservoirs & Standpipes	4,860	0	0	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,112
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	2,877	0	0	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,434
29	334.4	Meters & Meter Installations	86	0	0	86	86	86	86	86	86	86	86	86	86	73
30	335.4	Hydrants	6,454	0	0	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	5,461
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	129	0	0	129	129	129	129	129	129	129	129	129	129	109
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	16,886	16,886	16,886	16,886	16,886	16,886	7,794
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	1,157	1,157	1,157	267
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		44,244	0	0	59,138	59,138	59,138	59,138	77,747	77,747	77,747	78,905	78,905	78,905	57,750
47		Subtotal Land & Land Rights	4,022	0	0	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	3,403

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Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Rosalie Oaks
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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
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	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973
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	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022
18	304.3	Structures & Improvements	25,954	25,954	25,954	25,954	27,918	27,918	27,918	27,918	27,918	27,918	27,918	27,918	27,918	27,314
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	1,018	1,018	1,018	778	778	778	778	778	778	778	778	778	778	833
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	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014
26	330.4	Distr. Reservoirs & Standpipes	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877
29	334.4	Meters & Meter Installations	86	86	86	86	86	86	86	86	86	86	86	86	86	86
30	335.4	Hydrants	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454
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	129	129	129	129	129	129	129	129	129	129	129	129	129	129
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	101	666	841	1,082	207
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	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	11,690
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	1,157	1,157	1,157	267
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	59,138	59,138	59,138	58,898	77,748	77,748	77,748	77,748	77,748	77,849	79,571	79,746	79,987	72,477
47		Subtotal Land & Land Rights	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022

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Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Rosalie Oaks
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	251	251	251	251	251	251	251	251	251	251	251	251	251	251
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	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
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	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973
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	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022
18	304.3	Structures & Improvements	27,918	27,918	27,918	27,918	27,918	27,918	29,209	29,209	29,209	30,500	30,500	30,500	31,791	29,109
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	778	778	778	778	778	778	778	778	778	778	778	778	778	778
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	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014
26	330.4	Distr. Reservoirs & Standpipes	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860
27	331.4	Transm. & Distribution Mains	0	2,099	2,099	2,099	2,099	2,099	2,932	2,932	2,932	3,765	3,765	3,765	4,598	2,706
28	333.4	Services	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877
29	334.4	Meters & Meter Installations	86	86	86	86	86	86	5,086	5,086	5,086	10,086	10,086	10,086	15,086	4,702
30	335.4	Hydrants	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454
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	129	129	129	129	129	129	129	129	129	129	129	129	129	129
37	340.51	Computer Equipment	1,082	1,082	1,082	1,176	1,176	1,560	1,629	1,629	1,629	1,629	1,629	1,629	3,809	1,595
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	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886
41	344.5	Laboratory Equipment	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157
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	79,987	82,086	82,086	82,180	82,180	82,564	89,757	89,757	89,757	96,881	96,881	96,881	106,185	89,014
47		Subtotal Land & Land Rights	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	17,113	6,393
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	10,321	10,321	10,321	10,321	10,321	10,321	12,507	12,507	12,507	14,693	14,693	155,397	157,583	33,986
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	95,484	95,484	95,484	22,035
12	363.2	Services to Customers	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599
13	364.2	Flow Measuring Devices	887	887	887	887	887	887	887	887	887	887	887	887	887	887
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	9,811	9,810	9,810	9,810	9,810	9,810	9,810	9,810	9,810	9,810	9,810	9,810	41,142	12,220
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	31
54	390.71	Computer Equipment	1,082	1,082	1,082	1,176	1,176	1,560	1,629	1,629	1,629	1,629	1,629	1,629	3,809	1,595
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644
63		TOTAL	52,360	52,359	52,359	52,453	52,453	52,837	55,092	55,092	55,092	57,278	152,762	293,466	340,777	101,875
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	17,113	17,113	17,113	17,113	17,113	17,113	20,984	20,984	20,984	20,984	20,984	20,984	20,984	19,197
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	157,583	157,583	157,583	164,141	164,141	164,141	170,699	170,699	170,699	177,257	177,257	177,257	183,815	168,681
11	362.2	Special Collecting Structures	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484
12	363.2	Services to Customers	1,599	1,599	1,599	2,349	2,349	2,349	3,099	3,099	3,099	3,849	3,849	3,849	4,599	2,868
13	364.2	Flow Measuring Devices	887	887	887	887	887	887	887	887	887	887	887	887	887	887
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	41,142	41,142	41,142	41,142	41,142	41,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	55,142
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	31
54	390.71	Computer Equipment	3,809	3,885	3,984	4,175	4,327	4,448	4,569	4,661	4,744	4,893	4,973	5,049	5,146	4,513
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	1,250	1,250	1,250	2,500	2,500	2,500	3,750	3,750	3,750	5,000	2,115
62	398.7	Other Tangible Plant	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644
63		TOTAL	340,777	340,853	340,952	349,701	349,853	349,974	388,524	388,616	388,699	397,406	397,486	397,562	406,217	372,048
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(9)
		Base Year 2005	**Intermediate Year 2006**		**Projected Rate Year 2007**		
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	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	0	0	0	0	0	
	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	0	0	0	0	0	

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

Florida Public Service Commission

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

Schedule: A-8
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	11,956	0
	1996		
14	Additions	67	
15	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	12,023	0
	1997		
18	Additions	708	
19	Retirements	0	
20	Adjustments	0	
21	12/31/97 Balance	12,731	0
	1998		
22	Additions	421	
23	Retirements	0	
24	Adjustments	0	
25	12/31/98 Balance	13,152	2,867
	1999		
26	Additions	570	109
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	13,722	2,976

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2000		
30	Additions	746	157
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	14,468	3,133
	2001		
34	Additions	953	281
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	15,421	3,414
	2002		
38	Additions	1,308	660
39	Retirements	0	0
40	Adjustments	1	1
41	12/31/02 Balance	16,728	4,075
	2003		
42	Additions	1,128	1,405
43	Retirements	(1,393)	(389)
44	Adjustments	0	0
45	12/31/03 Balance	16,463	5,091
	2004		
46	Additions	1,374	1,521
47	Retirements	(1,393)	0
48	Adjustments	0	0
49	12/31/04 Balance	17,836	6,612
	2005		
50	Additions	2,801	2,494
51	Retirements	(1)	(1)
52	Adjustments	(123)	585
53	12/31/05 Balance	20,513	9,690
	2006		
54	Additions	3,731	3,915
55	Retirements	(1,128)	(3,329)
56	Adjustments	273	273
57	12/31/06 Balance	23,389	10,549
	2007		
58	Additions	4,688	10,165
59	Retirements	(1,128)	(8,897)
60	Adjustments	762	762
61	12/31/07 Balance	27,711	12,579

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

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

Florida Public Service Commission

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			**Intermediate Year 2006**			**Projected Rate Year 2007**		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANGIBLE PLANT										
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	58	0.00%	0	65	0.00%	0	71	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT										
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	521	0.00%	0	650	0.00%	0	779	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,528	0.00%	0	3,762	0.00%	0	3,954	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	12,085	0.00%	0	12,743	0.00%	0	12,606	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	285	0.00%	0	257	0.00%	0	303	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	589	0.00%	0	884	0.00%	0	1,179	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	442	0.00%	0	589	0.00%	0	736	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	33	0.00%	0	197	0.00%	0
28	333.4	Services	408	0.00%	0	491	0.00%	0	573	0.00%	0
29	334.4	Meters & Meter Installations	16	0.00%	0	94	0.00%	0	802	0.00%	0
30	335.4	Hydrants	645	0.00%	0	806	0.00%	0	968	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	55	0.00%	0	64	0.00%	0	72	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	152	0.00%	0	674	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	325	0.00%	0	1,408	0.00%	0	2,534	0.00%	0
41	344.5	Laboratory Equipment	3	0.00%	0	58	0.00%	0	135	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		18,966		0	22,056		0	25,583		0
	Total Land and Land Rights		0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Rosalie Oaks
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	55	56	56	57	57	58	58	59	59	60	60	61	61	58
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	457	467	478	489	500	510	521	532	543	553	564	575	586	521
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	3,412	3,431	3,451	3,470	3,490	3,509	3,528	3,548	3,567	3,587	3,606	3,626	3,645	3,528
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	11,601	11,679	11,756	11,833	11,916	11,999	12,082	12,165	12,248	12,331	12,415	12,498	12,581	12,085
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	506	511	516	279	283	287	291	295	298	302	306	310	314	346
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	442	442	442	463	484	505	526	546	567	588	609	630	651	530
26	330.4	Distr. Reservoirs & Standpipes	368	381	393	405	417	430	442	454	466	479	491	503	515	442
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	367	374	381	388	395	402	408	415	422	429	436	443	450	408
29	334.4	Meters & Meter Installations	13	13	14	14	15	15	16	16	16	17	17	18	18	16
30	335.4	Hydrants	564	578	591	605	618	632	645	659	672	685	699	712	726	645
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	51	51	52	53	54	54	55	56	56	57	58	59	59	55
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	88	176	264	352	440	528	616	704	792	304
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	17,837	17,983	18,130	18,056	18,316	18,576	18,836	19,096	19,357	19,617	19,877	20,137	20,397	18,940
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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Preparer: Robert M. Griffin

Explanation: Provide the month ending **Adjusted** balances for 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	55	56	56	57	57	58	58	59	59	60	60	61	62	58
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	457	467	478	489	500	510	521	532	543	553	564	575	585	521
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	3,412	3,431	3,451	3,470	3,490	3,509	3,528	3,548	3,567	3,587	3,606	3,626	3,645	3,528
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	11,601	11,679	11,756	11,833	11,916	11,999	12,082	12,165	12,248	12,331	12,415	12,498	12,581	12,085
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	506	511	516	200	203	207	211	215	219	223	226	230	234	285
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	442	467	491	516	540	565	589	614	639	663	688	712	737	589
26	330.4	Distr. Reservoirs & Standpipes	368	381	393	405	417	430	442	454	466	479	491	503	515	442
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	367	374	381	388	395	402	408	415	422	429	436	443	450	408
29	334.4	Meters & Meter Installations	13	13	14	14	15	15	16	16	16	17	17	18	18	16
30	335.4	Hydrants	564	578	591	605	618	632	645	659	672	685	699	712	726	645
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	51	51	52	53	54	54	55	56	56	57	58	59	59	55
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	11	22	37	6
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	94	188	282	375	469	563	657	751	845	325
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	6	13	19	3
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	17,837	18,008	18,179	18,029	18,299	18,568	18,838	19,108	19,378	19,649	19,934	20,222	20,513	18,966
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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Preparer: Robert M. Griffin

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANGIBLE PLANT										
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	52	0.00%	0	59	0.00%	0	65	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	485	0.00%	0	410	0.00%	0	(2,895)	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	895	0.00%	0	944	0.00%	0	1,455	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	184	0.00%	0	229	0.00%	0	288	0.00%	0
13	364.2	Flow Measuring Devices	51	0.00%	0	222	0.00%	0	399	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	2,474	0.00%	0	3,106	0.00%	0	3,685	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	3,259	0.00%	0	3,782	0.00%	0	4,305	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	413	0.00%	0	1,240	0.00%	0	2,066	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	13	0.00%	0	15	0.00%	0	17	0.00%	0
54	390.71	Computer Equipment	6	0.00%	0	152	0.00%	0	674	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	286	0.00%	0	815	0.00%	0	1,344	0.00%	0
63	TOTAL		8,118		0	10,974		0	11,404		0
64	Total Land and Land Rights		0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Rosalie Oaks
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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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 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	389.1	*Other Plant & Misc. Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	393	408	424	439	454	469	485	500	515	530	546	561	576	485
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	766	788	809	831	852	874	895	917	938	960	981	1,003	1,024	895
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	161	165	168	172	176	180	184	187	191	195	199	203	206	184
13	364.2	Flow Measuring Devices	0	0	0	0	15	30	44	59	74	89	103	118	133	51
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	2,211	2,253	2,294	2,336	2,381	2,427	2,472	2,518	2,563	2,609	2,654	2,700	2,745	2,474
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	*Power Generation Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	2,998	3,039	3,080	3,121	3,162	3,203	3,244	3,285	3,326	3,367	3,408	3,450	3,491	3,244
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	57	115	172	230	287	345	402	459	517	574	243
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	12	12	12	13	13	13	13	13	13	14	14	14	14	13
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	22	44	66	88	110	132	154	176	198	220	242	264	287	154
63		TOTAL	6,612	6,758	6,904	7,107	7,329	7,551	7,773	7,995	8,218	8,440	8,662	8,884	9,106	7,795
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Rosalie Oaks
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 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	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	62	62	63	63	64	64	65	65	66	66	67	68	68	65
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	(2,595)	(2,548)	(2,500)	(2,453)	(2,405)	(2,358)	(3,429)	(3,370)	(3,312)	(3,254)	(3,196)	(3,138)	(3,079)	(2,895)
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	981	1,309	1,638	1,038	1,379	1,721	1,135	1,491	1,846	1,274	1,643	2,012	1,453	1,455
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	252	256	260	265	271	277	284	291	299	308	317	326	337	288
13	364.2	Flow Measuring Devices	310	325	340	355	370	384	399	414	429	444	458	473	488	399
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	4,436	4,626	4,817	5,008	5,198	5,389	1,700	2,011	2,322	2,633	2,944	3,255	3,566	3,685
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	4,044	4,087	4,131	4,174	4,218	4,262	4,305	4,349	4,392	4,436	4,480	4,523	4,567	4,305
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	1,653	1,722	1,791	1,860	1,929	1,997	2,066	2,135	2,204	2,273	2,342	2,411	2,480	2,066
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	16	16	17	17	17	17	17	17	18	18	18	18	18	17
54	390.71	Computer Equipment	310	364	420	478	538	599	663	728	794	862	931	1,001	1,072	674
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	1,080	1,124	1,168	1,212	1,256	1,300	1,344	1,388	1,432	1,476	1,520	1,564	1,608	1,344
63		TOTAL	10,549	11,345	12,142	12,016	12,834	13,653	8,550	9,519	10,489	10,535	11,524	12,514	12,579	11,404
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Rosalie Oaks
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 with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	1,400	0
	1996		
11	Additions	0	
12	Adjustments	0	
13	12/31/96 Balance	1,400	0
	1997		
14	Additions	0	
15	Adjustments	0	
16	12/31/97 Balance	1,400	0
	1998		
17	Additions	0	
18	Adjustments	0	
19	12/31/98 Balance	1,400	3,000
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	1,400	3,000

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Rosalie Oaks
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
2	Meter Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,267	1,267	1,267	1,534	1,534	1,534	1,801	1,246
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	3,500	3,500	3,500	3,500	3,500	3,500	3,767	3,767	3,767	4,034	4,034	4,034	4,301	3,746
	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	3,500	3,500	3,500	3,500	3,500	3,500	3,767	3,767	3,767	4,034	4,034	4,034	4,301	3,746
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	3,150	3,150	3,150	3,150	3,150	3,150	3,450	3,450	3,450	3,750	3,750	3,750	4,050	3,427
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	6,600	6,600	6,600	6,600	6,600	6,600	6,633	6,633	6,633	6,667	6,667	6,667	6,700	6,631
16	Service Installation Fees	0	0	0	0	0	0	400	400	400	800	800	800	1,199	369
17	Total Cash CIAC	9,750	9,750	9,750	9,750	9,750	9,750	10,483	10,483	10,483	11,216	11,216	11,216	11,949	10,427
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	9,750	9,750	9,750	9,750	9,750	9,750	10,483	10,483	10,483	11,216	11,216	11,216	11,949	10,427

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Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Rosalie Oaks
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
2	Meter Fees	1,801	1,801	1,801	2,001	2,001	2,001	2,201	2,201	2,201	2,401	2,401	2,401	2,601	2,139
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	4,301	4,301	4,301	4,501	4,501	4,501	4,701	4,701	4,701	4,901	4,901	4,901	5,101	4,639
	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	4,301	4,301	4,301	4,501	4,501	4,501	4,701	4,701	4,701	4,901	4,901	4,901	5,101	4,639
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	4,050	4,050	4,050	4,275	4,275	4,275	4,500	4,500	4,500	4,725	4,725	4,725	4,950	4,430
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	6,700	6,700	6,700	6,725	6,725	6,725	6,750	6,750	6,750	6,775	6,775	6,775	6,800	6,742
16	Service Installation Fees	1,199	1,199	1,199	1,499	1,499	1,499	1,799	1,799	1,799	2,099	2,099	2,099	2,399	1,707
17	Total Cash CIAC	11,949	11,949	11,949	12,499	12,499	12,499	13,049	13,049	13,049	13,599	13,599	13,599	14,149	12,880
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	11,949	11,949	11,949	12,499	12,499	12,499	13,049	13,049	13,049	13,599	13,599	13,599	14,149	12,880

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Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Rosalie Oaks
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			**Intermediate Year 2006**			**Projected rate Year 2007**		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash									
1	Water Treatment Equipment	418	0.00%	0	505	0.00%	0	598	0.00%	0
2	Meter Fees	106	0.00%	0	165	0.00%	0	223	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	524		0	670		0	822		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	524		0	670		0	822		0
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	423	0.00%	0	612	0.00%	0	861	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	771	0.00%	0	936	0.00%	0	1,104	0.00%	0
16	Service Installation Fees	0	0.00%	0	3	0.00%	0	34	0.00%	0
17	Total Cash	1,194		0	1,551		0	1,999		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	1,194		0	1,551		0	1,999		0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Rosalie Oaks
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	374	381	389	396	403	410	418	425	432	440	447	454	462	418
2	Meter Fees	76	81	86	91	96	101	106	111	116	121	125	130	135	106
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	450	463	475	487	499	511	524	536	548	560	572	585	597	524
	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	450	463	475	487	499	511	524	536	548	560	572	585	597	524
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	331	346	362	377	393	408	423	439	454	469	485	500	516	423
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	689	702	716	730	744	757	771	785	799	812	826	840	854	771
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Rosalie Oaks
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	374	381	389	396	403	410	418	425	432	440	447	454	462	418
2	Meter Fees	76	81	86	91	96	101	106	111	116	121	125	130	135	106
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	450	463	475	487	499	511	524	536	548	560	572	585	597	524
	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	450	463	475	487	499	511	524	536	548	560	572	585	597	524
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	331	346	362	377	393	408	423	439	454	469	485	500	516	423
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	689	702	716	730	744	757	771	785	799	812	826	840	854	771
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194

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Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Rosalie Oaks
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	462	469	476	483	491	498	505	513	520	527	535	542	549	505
2	Meter Fees	135	140	145	150	155	160	165	170	174	179	184	189	194	165
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	597	609	621	633	646	658	670	682	694	707	719	731	743	670
	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	597	609	621	633	646	658	670	682	694	707	719	731	743	670
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	516	531	546	562	577	592	609	626	643	661	679	697	717	612
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	854	867	881	895	909	922	936	950	964	978	992	1,006	1,019	936
16	Service Installation Fees	0	0	0	0	0	0	1	2	3	5	7	9	11	3
17	Total Cash	1,369	1,398	1,427	1,456	1,486	1,515	1,546	1,578	1,609	1,643	1,678	1,712	1,748	1,551
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,369	1,398	1,427	1,456	1,486	1,515	1,546	1,578	1,609	1,643	1,678	1,712	1,748	1,551

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Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Rosalie Oaks
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	549	557	565	574	582	590	598	606	615	623	631	639	647	598
2	Meter Fees	194	199	204	209	214	219	223	228	233	238	243	248	253	223
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	743	756	769	782	795	809	822	835	848	861	874	887	900	822
	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	743	756	769	782	795	809	822	835	848	861	874	887	900	822
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	717	740	762	786	810	834	859	884	909	935	961	987	1,015	861
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,019	1,033	1,047	1,061	1,075	1,089	1,103	1,118	1,132	1,146	1,160	1,174	1,188	1,104
16	Service Installation Fees	11	14	17	21	24	28	32	36	41	46	51	56	61	34
17	*Total Cash*	1,748	1,787	1,827	1,868	1,909	1,951	1,994	2,038	2,081	2,126	2,172	2,217	2,264	1,999
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	*Total Property*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,748	1,787	1,827	1,868	1,909	1,951	1,994	2,038	2,081	2,126	2,172	2,217	2,264	1,999

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Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Rosalie Oaks
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.

Year	Water Rate	Sewer Rate
effective 1/1/06	8.88%	8.88%

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

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

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

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

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

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

Schedule of Working Capital Allowance Calculation **Florida Public Service Commission**

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

Schedule: A-17
Page: 1 of 1
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
	Balance Sheet Accounts			
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	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	647,472	1,354,396	1,527,768
13	Total Working Capital Balance Sheet Accounts- All Systems	1,519,346	803,960	1,200,249
	Allocation for this System: Note: Allocation is by number of customers of all sytems in Aqua Utilies FL, Inc..			
14	Allocation Percentage - Water	0.256%	0.256%	0.256%
15	Assets Allocated - Water (line 7 x line 14)	5,553	5,531	6,991
16	Liabilities Allocated - Water (line 12 x line 14)	1,659	3,471	3,915
17	Allocation Percentage - Sewer	0.256%	0.256%	0.256%
18	Assests Allocated - Sewer (line 7 x line 17)	5,553	5,531	6,991
19	Liabilities Allocated - Sewer (line 12 x line 17)	1,659	3,471	3,915
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	774	2,513	5,578
21	Sewer	774	2,513	5,578
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	1,345	1,057	481
25	Sewer	5,289	4,516	2,971
	Total Balance Sheet CWC-this system			
26	**Water** (Lines 15-16+20+22+24)	6,012	5,630	9,135
27	**Sewer** (Lines 18-19+21+23+25)	9,956	9,089	11,625

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Rosalie Oaks
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

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Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Rosalie Oaks
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 End 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

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Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Rosalie Oaks
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

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Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

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

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

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

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

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Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Rosalie Oaks
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

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Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

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

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

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

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

Rosalie Oaks
NET OPERATING INCOME

Schedule of Water Net Operating Income

Florida Public Service Commission

Rosalie Oaks
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	14,504	114	14,619	1,394	16,013	330	16,343	47,771	64,114	B-4
2	Operation & Maintenance	23,840	234	24,073	(4,331)	19,742	21,752	41,494	706	42,199	B-5
3	Depreciation, net of CIAC Amort.,U&U	2,698	152	2,850	1,008	3,858	1,435	5,293	0	5,293	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	1,266	0	1,266	(222)	1,044	2,000	3,044	2,150	5,194	B-15
6	Provision for Income Taxes	(5,130)	(171)	(5,301)	1,638	(3,663)	(9,813)	(13,475)	17,014	3,538	C-1
7	OPERATING EXPENSES	22,673	215	22,888	(1,907)	20,981	15,374	36,355	19,869	56,225	
8	NET OPERATING INCOME	(8,169)	(101)	(8,269)	3,301	(4,968)	(15,044)	(20,013)	27,902	7,889	
9	RATE BASE	35,834	20,713	56,547	12,965	69,512	27,030	96,542		96,542	A-1
10	RATE OF RETURN	-22.80%		-14.62%						8.17%	

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Schedule of Sewer Net Operating Income

Florida Public Service Commission

Rosalie Oaks
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	21,245	316	21,561	1,261	22,822	481	23,303	89,294	112,597	B-4
2	Operation & Maintenance	36,430	632	37,063	(8,358)	28,705	18,082	46,787	1,319	48,105	B-6
3	Depreciation, net of CIAC Amort.,U&U	2,087	642	2,728	1,080	3,809	6,602	10,411	0	10,411	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	2,369	0	2,369	(704)	1,665	4,434	6,100	4,018	10,118	B-15
6	Provision for Income Taxes	(7,612)	(374)	(7,986)	3,762	(4,224)	(13,845)	(18,069)	31,706	13,638	C-1
7	OPERATING EXPENSES	33,274	900	34,174	(4,219)	29,955	15,273	45,228	37,043	82,271	
8	NET OPERATING INCOME	(12,029)	(584)	(12,613)	5,480	(7,133)	(14,792)	(21,925)	52,251	30,326	
9	RATE BASE	11,658	32,576	44,234	46,881	91,114	270,273	361,388		361,388	A-2
10	RATE OF RETURN	-103.18%		-28.51%						8.39%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Rosalie Oaks
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		114	316	
3	TOTAL		114	316	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	0	0	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	34	34	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	439	430	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	(239)	169	
12	TOTAL		234	632	
13					
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
15	UPIS depreciation based on adjusted plant balances and PSC lives		196	773	
16	CIAC amortization based on adjusted balances and rates based on PSC UPIS lives		(43)	(132)	
17	TOTAL		152	642	
18					
19	D. AMORTIZATION				
20	-		0	0	
21	-		0	0	
22	TOTAL		0	0	
23					
24	E. TAXES OTHER THAN INCOME TAX				B-15
25	1. Payroll tax adjustment		0	0	
26	2. Property Tax adjustment for Future Use plant		0	0	
27	TOTAL		0	0	
28					
29	F. INCOME TAXES				
30	1. Income tax impact of the adjustments to per book income		(171)	(374)	C-1
31	TOTAL		(171)	(374)	
32					
33	TOTAL INCOME ADJUSTMENTS		330	1,215	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Rosalie Oaks
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		330	481	
3	TOTAL		330	481	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	17,141	12,719	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(58)	(64)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	454	637	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	228	80	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	486	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	40	185	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	64	137	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	54	73	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	114	166	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	2	22	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	26	4	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	11	93	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	248	197	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	29	25	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	92	56	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	15	7	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	1	38	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	143	103	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	4	5	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	21	17	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	0	3	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	5	0	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	1	0	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12	0	0	
30	Reg. Comm. Exp. - Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.	(41)	(51)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	581	458	
33	Non-recurring 2005 Bonus True-up		32	31	
34	Purchased Power Rate Increase Pass Through		88	249	
35	Contractual Services - Other	Customer Call Center conversion	765	749	
36	Reg. Comm. Exp. - Rate Case Amort.		1,759	1,722	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion		(69)	(67)	
38	TOTAL		21,752	18,082	
39					
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements		1,446	6,739	
42	CIAC amortization adjusted for additional contributions		(11)	(137)	
43	TOTAL		1,435	6,602	
44					
45	D. AMORTIZATION				
46	-		0	0	
47	-		0	0	
48	TOTAL		0	0	
49					
50	E. TAXES OTHER THAN INCOME TAX				B-15
51	1. RAF on revenue from customer growth and rate index		15	22	
52	2. Payroll tax adjustment		1,417	1,050	
53	3. Property taxes associated with plant additions		568	3,362	
54	4. Property Tax adjustment for Future Use plant		0	0	
55	TOTAL		2,000	4,434	
56					
57	F. INCOME TAXES				
58	1. Income tax impact of the adjustments to per book income		(9,813)	(13,845)	C-1
59	TOTAL		(9,813)	(13,845)	
60					
61	TOTAL INCOME ADJUSTMENTS		15,705	15,755	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Rosalie Oaks
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		47,771	89,294	
3					
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		706	1,319	
6					
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,150	4,018	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		16,343	23,303	
12	Plus Required Revenue Adjustment		47,771	89,294	
13	Rate Year Revenue at Proposed Rates		64,114	112,597	
14					
15	Less Operating Expenses Before Income Taxes		(52,686)	(68,634)	
16	Less Interest Expense		(2,256)	(8,613)	
17	Taxable Income		9,171	35,351	
18	Income Tax at Composite Rate of	38.58%	3,538	13,637	
19	Less Income Tax at Present Rates		13,475	18,069	
20					
21	Income Tax Adjustment		17,013	31,705	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total **Per Books** Annual
1	601	Salaries & Wages - Employees	594	585	781	417	315	224	109	1,564	649	373	345	739	6,697
2	603	Salaries & Wages - Officers, Exec.	0	15	34	22	20	25	21	15	27	20	24	(53)	168
3	604	Employee Pensions & Benefits	156	166	211	186	197	166	155	162	188	136	209	38	1,968
4	610	Purchased Water	0	0	293	104	76	152	95	0	190	89	138	193	1,331
5	615	Purchased Power	67	62	126	83	69	78	62	44	74	62	62	112	902
6	616	Fuel for Purchased Power	0	0	2	1	0	1	1	0	1	1	1	1	8
7	618	Chemicals	0	19	42	6	5	9	6	0	12	5	8	45	158
8	620	Materials & Supplies	91	0	14	5	4	383	5	381	9	39	7	9	946
9	631	Contractual Services - Engineering	0	0	3	1	1	1	1	0	2	1	1	2	13
10	632	Contractual Services - Accounting	24	15	47	26	23	153	46	36	82	36	51	64	603
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	1
12	634	Contractual Services - Mgmt. Fees	0	148	350	247	268	280	250	253	243	274	359	349	3,021
13	635	Contractual Services - Testing	185	68	221	79	76	16	415	95	388	9	149	88	1,788
14	636	Contractual Services - Other	76	75	410	56	205	580	195	1,062	169	135	151	174	3,287
15	641	Rental of Building/Real Prop.	0	0	19	7	5	10	6	0	12	6	9	13	86
16	642	Rental of Equipment	0	0	1	0	0	1	0	0	1	0	1	1	6
17	650	Transportation Expenses	0	71	144	100	102	113	126	92	155	126	144	100	1,274
18	656	Insurance - Vehicle	0	6	11	8	7	8	8	6	9	7	8	9	87
19	657	Insurance - General Liability	0	11	20	14	13	16	14	11	17	14	15	17	161
20	658	Insurance - Workman's Comp.	0	9	9	9	9	9	8	8	8	8	8	8	93
21	659	Insurance - Other	0	8	14	10	10	11	10	8	12	10	11	12	117
22	660	Advertising Expense	0	0	1	0	0	1	0	0	1	0	0	1	4
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	0	0	5	2	1	2	2	0	3	1	2	3	21
26	675	Miscellaneous Expense	52	8	94	431	13	28	359	(1)	35	16	25	36	1,096
27		**TOTAL WATER O & M EXPENSES**	1,245	1,266	2,852	1,814	1,421	2,267	1,894	3,736	2,286	1,368	1,730	1,960	23,840

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total **Forecast** Annual
1	601	Salaries & Wages - Employees	155	381	437	246	501	346	522	154	143	166	149	54	3,253
2	603	Salaries & Wages - Officers, Exec.	23	19	(13)	20	20	20	21	8	7	9	8	1	142
3	604	Employee Pensions & Benefits	149	164	225	194	174	178	201	32	32	35	32	17	1,433
4	610	Purchased Water	122	63	74	77	80	73	98	121	117	140	120	13	1,098
5	615	Purchased Power	106	82	101	23	87	71	80	55	56	57	53	33	806
6	616	Fuel for Purchased Power	444	0	0	0	0	0	1	1	1	1	1	0	450
7	618	Chemicals	332	4	38	27	17	5	76	11	11	13	11	5	549
8	620	Materials & Supplies	6	3	18	334	4	3	5	57	58	56	55	50	646
9	631	Contractual Services - Engineering	1	1	1	1	1	1	1	5	5	5	5	4	31
10	632	Contractual Services - Accounting	30	82	53	53	30	53	56	28	29	28	26	14	483
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,399	1,400
12	634	Contractual Services - Mgmt. Fees	226	220	209	202	230	231	125	44	42	51	44	5	1,628
13	635	Contractual Services - Testing	81	6	143	76	8	76	108	164	168	159	157	146	1,293
14	636	Contractual Services - Other	146	132	405	(144)	132	130	140	318	323	311	305	267	2,466
15	641	Rental of Building/Real Prop.	8	4	5	5	5	5	6	8	8	9	8	1	71
16	642	Rental of Equipment	1	0	0	0	0	0	0	1	1	1	1	0	5
17	650	Transportation Expenses	123	104	104	58	15	18	18	22	21	26	22	2	535
18	656	Insurance - Vehicle	5	4	4	4	4	4	5	2	2	2	2	0	39
19	657	Insurance - General Liability	33	31	31	31	31	31	32	4	4	4	4	0	236
20	658	Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35
21	659	Insurance - Other	12	10	11	11	11	11	11	3	3	3	3	0	87
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	2	1	1	1	1	1	2	26	26	27	27	25	141
26	675	Miscellaneous Expense	31	11	15	14	13	13	19	550	561	532	528	507	2,793
27		**TOTAL WATER O & M EXPENSES**	2,043	1,328	1,866	1,238	1,370	1,275	1,530	1,615	1,617	1,636	1,560	2,545	19,623

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Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Rosalie Oaks
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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total **Budgeted** Annual
1	601	Salaries & Wages - Employees	1,734	1,672	1,684	1,687	1,690	1,683	1,709	1,733	1,728	1,753	1,732	1,621	20,426
2	603	Salaries & Wages - Officers, Exec.	9	5	6	6	6	6	8	9	9	11	9	1	84
3	604	Employee Pensions & Benefits	192	206	277	241	219	221	248	60	58	63	60	40	1,887
4	610	Purchased Water	148	76	89	93	96	89	118	147	141	170	146	15	1,327
5	615	Purchased Power	123	95	117	27	101	82	93	64	65	66	62	38	931
6	616	Fuel for Purchased Power	507	0	1	1	1	1	1	1	1	1	1	0	514
7	618	Chemicals	361	5	41	30	19	5	82	13	13	14	14	6	603
8	620	Materials & Supplies	7	4	21	392	5	4	6	67	68	65	64	58	760
9	631	Contractual Services - Engineering	1	1	1	1	1	1	1	5	5	6	5	4	33
10	632	Contractual Services - Accounting	33	83	55	55	33	55	58	31	31	32	29	15	509
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,410	1,411
12	634	Contractual Services - Mgmt. Fees	260	252	239	231	263	263	144	53	51	62	53	6	1,875
13	635	Contractual Services - Testing	83	8	145	78	10	77	110	168	172	163	161	148	1,322
14	636	Contractual Services - Other	155	137	413	(139)	139	136	147	329	334	323	315	270	2,558
15	641	Rental of Building/Real Prop.	10	5	6	6	6	6	8	10	9	11	9	1	86
16	642	Rental of Equipment	1	0	0	0	0	0	1	1	1	1	1	0	6
17	650	Transportation Expenses	158	135	134	75	18	23	22	27	26	31	27	3	677
18	656	Insurance - Vehicle	5	4	4	4	5	4	5	2	2	3	2	0	42
19	657	Insurance - General Liability	35	33	34	34	34	34	35	4	4	5	4	0	257
20	658	Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35
21	659	Insurance - Other	12	11	11	11	11	11	12	3	3	4	3	0	92
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	1	0	0	4
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	2	1	1	1	2	1	2	17	17	19	18	16	99
26	675	Miscellaneous Expense	38	13	17	17	16	17	22	665	679	642	638	613	3,376
27		**TOTAL WATER O & M EXPENSES**	3,880	2,752	3,301	2,856	2,678	2,724	2,835	3,410	3,418	3,444	3,354	4,266	38,918

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

Florida Public Service Commission

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

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

Schedule: B-6
Page: 1 of 4
Preparer: Jack Schreyer

Line No.		(1) Account No. and Name	(2) 2005 Per Books	(3) 2005 Adjustments	(4) 2005 Adjusted	(5) 2006 Forecast	(6) 2005-06 Forecast Incr (5)-(4)	(7) 2006 Adjustments	(8) 2006 Adjusted	(9) 2007 Budgeted	(10) 2006-07 Forecast Incr (9)-(8)	(11) 2007 Adjustments	(12) 2007 Adjusted
1	701	Salaries & Wages - Employees	13,954	0	13,954	4,715	(9,239)	31	4,746	17,465	12,719	31	17,496
2	703	Salaries & Wages - Officers, Exec.	121	0	121	111	(10)	0	111	47	(64)	0	47
3	704	Employee Pensions & Benefits	2,872	0	2,872	2,786	(86)	0	2,786	3,423	637	0	3,423
4	710	Purchased Sewage Treatment	366	0	366	385	19	0	385	465	80	0	465
5	711	Sludge Removal Expense	737	0	737	2,460	1,723	0	2,460	2,946	486	0	2,946
6	715	Purchased Power	2,841	0	2,841	2,713	(128)	242	2,955	3,140	185	249	3,389
7	716	Fuel for Power Production	3	0	3	660	657	0	660	797	137	0	797
8	718	Chemicals	1,240	0	1,240	792	(448)	0	792	865	73	0	865
9	720	Materials & Supplies	609	0	609	941	333	0	941	1,107	166	0	1,107
10	731	Contractual Services - Engineering	151	0	151	235	84	0	235	257	22	0	257
11	732	Contractual Services - Accounting	556	0	556	378	(178)	0	378	383	4	0	383
12	733	Contractual Services - Legal	15	0	15	449	435	0	449	543	93	0	543
13	734	Contractual Services - Mgmt. Fees	2,966	0	2,966	1,384	(1,582)	0	1,384	1,581	197	0	1,581
14	735	Contractual Services - Testing	1,289	0	1,289	1,098	(191)	0	1,098	1,123	25	0	1,123
15	736	Contractual Services - Other	6,794	0	6,794	5,940	(854)	0	5,940	5,996	56	749	6,745
16	741	Rental of Building/Real Prop.	69	0	69	34	(35)	0	34	41	7	0	41
17	742	Rental of Equipment	33	0	33	184	152	0	184	222	38	0	222
18	750	Transportation Expenses	1,206	34	1,240	346	(894)	0	346	449	103	0	449
19	756	Insurance - Vehicle	77	0	77	43	(34)	0	43	48	5	0	48
20	757	Insurance - General Liability	142	0	142	220	78	0	220	237	17	0	237
21	758	Insurance - Workman's Comp.	109	0	109	51	(58)	0	51	54	3	0	54
22	759	Insurance - Other	103	0	103	63	(40)	0	63	63	0	0	63
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	1,722	1,722
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	430	430	243	(187)	0	243	192	(51)	0	192
27	775	Miscellaneous Expense	178	169	347	2,198	1,851	2	2,200	2,658	458	(67)	2,591
28		**TOTAL SEWER O & M EXPENSES**	36,430	632	37,063	28,430	(8,632)	275	28,705	44,102	15,397	2,685	46,787

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

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual
1	701	Salaries & Wages - Employees	1,585	1,353	942	907	972	1,183	544	885	1,760	1,286	1,096	1,439	13,954
2	703	Salaries & Wages - Officers, Exec.	0	15	23	18	17	19	18	15	20	16	19	(60)	121
3	704	Employee Pensions & Benefits	214	224	283	250	266	323	304	414	(157)	247	408	95	2,872
4	710	Purchased Sewage Treatment	0	0	80	29	21	42	26	0	52	24	38	53	366
5	711	Sludge Removal Expense	0	0	162	58	42	84	53	0	105	49	77	107	737
6	715	Purchased Power	205	185	300	227	202	220	63	369	290	237	248	296	2,841
7	716	Fuel for Power Production	0	0	1	0	0	0	0	0	0	0	0	0	3
8	718	Chemicals	0	162	157	49	36	43	45	0	90	42	65	551	1,240
9	720	Materials & Supplies	46	0	298	6	4	8	5	0	10	47	185	(1)	609
10	731	Contractual Services - Engineering	0	0	2	17	16	17	17	16	17	16	17	17	151
11	732	Contractual Services - Accounting	24	15	37	23	21	147	43	36	75	33	46	57	556
12	733	Contractual Services - Legal	0	0	3	1	1	2	1	0	2	1	2	2	15
13	734	Contractual Services - Mgmt. Fees	0	148	338	243	265	274	246	253	235	271	353	341	2,966
14	735	Contractual Services - Testing	77	118	109	89	85	94	88	77	98	241	92	121	1,289
15	736	Contractual Services - Other	76	350	868	721	272	399	524	660	789	1,124	769	243	6,794
16	741	Rental of Building/Real Prop.	0	0	15	5	4	8	5	0	10	5	7	10	69
17	742	Rental of Equipment	0	0	7	3	2	4	2	0	5	2	3	5	33
18	750	Transportation Expenses	0	71	130	95	98	105	122	92	145	122	137	90	1,206
19	756	Insurance - Vehicle	0	6	8	7	7	7	7	6	8	7	7	8	77
20	757	Insurance - General Liability	0	11	16	13	12	13	12	11	14	12	13	14	142
21	758	Insurance - Workman's Comp.	0	9	12	10	10	11	9	8	10	9	10	10	109
22	759	Insurance - Other	0	8	11	9	9	10	9	8	10	9	10	10	103
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	63	8	29	5	4	7	4	0	9	34	6	9	178
28		**TOTAL SEWER O & M EXPENSES**	2,290	2,683	3,831	2,783	2,365	3,020	2,147	2,850	3,598	3,834	3,609	3,420	36,430

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701	Salaries & Wages - Employees	234	612	757	564	794	865	343	125	115	133	121	52	4,715
2	703	Salaries & Wages - Officers, Exec.	18	18	(15)	21	17	18	20	3	3	4	3	0	111
3	704	Employee Pensions & Benefits	63	342	498	446	423	406	436	38	37	41	38	17	2,786
4	710	Purchased Sewage Treatment	34	25	30	62	21	31	44	33	31	38	32	3	385
5	711	Sludge Removal Expense	68	51	61	125	1,727	62	89	66	63	76	65	7	2,460
6	715	Purchased Power	324	276	322	(100)	264	269	301	224	227	223	214	169	2,713
7	716	Fuel for Power Production	58	43	52	106	36	53	76	56	54	65	56	6	660
8	718	Chemicals	7	5	297	163	172	39	9	20	21	22	21	16	792
9	720	Materials & Supplies	60	254	375	173	40	(228)	15	52	53	50	50	49	941
10	731	Contractual Services - Engineering	25	23	24	33	22	24	28	13	12	14	13	5	235
11	732	Contractual Services - Accounting	18	76	46	47	22	46	47	16	17	15	14	13	378
12	733	Contractual Services - Legal	39	29	35	72	25	36	52	38	37	44	38	4	449
13	734	Contractual Services - Mgmt. Fees	196	207	194	199	209	216	107	13	13	15	13	1	1,384
14	735	Contractual Services - Testing	124	5	108	89	81	83	85	108	110	104	103	98	1,098
15	736	Contractual Services - Other	447	452	173	725	447	173	725	573	587	547	547	544	5,940
16	741	Rental of Building/Real Prop.	3	2	3	5	2	3	4	3	3	3	3	0	34
17	742	Rental of Equipment	16	12	15	30	10	15	21	16	15	18	16	2	184
18	750	Transportation Expenses	102	94	92	46	1	6	1	1	1	1	1	0	346
19	756	Insurance - Vehicle	5	4	5	7	4	5	6	2	2	2	2	0	43
20	757	Insurance - General Liability	30	30	30	32	30	30	31	1	1	2	1	0	220
21	758	Insurance - Workman's Comp.	6	6	6	8	6	6	7	1	1	2	1	0	51
22	759	Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	6	4	5	10	4	5	7	43	38	42	41	37	243
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	449	459	430	430	430	2,198
28		**TOTAL SEWER O & M EXPENSES**	1,892	2,581	3,122	2,873	4,364	2,172	2,462	1,894	1,901	1,891	1,824	1,455	28,430

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701	Salaries & Wages - Employees	1,460	1,437	1,451	1,537	1,425	1,451	1,489	1,457	1,454	1,471	1,456	1,377	17,465
2	703	Salaries & Wages - Officers, Exec.	4	3	4	8	3	4	5	4	4	5	4	0	47
3	704	Employee Pensions & Benefits	97	408	585	528	499	481	516	67	65	71	67	41	3,423
4	710	Purchased Sewage Treatment	41	30	37	75	25	37	53	39	38	46	39	4	465
5	711	Sludge Removal Expense	82	61	74	151	2,061	74	108	80	77	92	79	8	2,946
6	715	Purchased Power	374	317	371	(108)	302	310	350	259	263	259	249	194	3,140
7	716	Fuel for Power Production	70	52	63	128	43	63	92	68	65	78	67	7	797
8	718	Chemicals	8	6	322	178	186	43	10	23	23	25	24	17	865
9	720	Materials & Supplies	71	299	441	203	47	(267)	18	61	62	58	58	57	1,107
10	731	Contractual Services - Engineering	27	24	26	36	23	26	30	15	14	16	15	5	257
11	732	Contractual Services - Accounting	19	76	46	48	23	46	47	17	18	15	15	13	383
12	733	Contractual Services - Legal	47	36	43	87	30	43	62	46	44	53	46	5	543
13	734	Contractual Services - Mgmt. Fees	222	236	222	227	238	246	122	16	15	18	16	2	1,581
14	735	Contractual Services - Testing	127	6	110	92	83	85	88	109	112	107	105	99	1,123
15	736	Contractual Services - Other	451	457	174	733	451	174	731	579	592	553	552	549	5,996
16	741	Rental of Building/Real Prop.	4	3	3	7	2	3	5	4	3	4	3	0	41
17	742	Rental of Equipment	19	15	18	36	12	18	26	19	18	22	19	2	222
18	750	Transportation Expenses	132	122	119	60	1	8	2	1	1	1	1	0	449
19	756	Insurance - Vehicle	5	5	5	7	4	5	6	2	2	3	2	0	48
20	757	Insurance - General Liability	33	32	33	34	32	33	33	2	2	2	2	0	237
21	758	Insurance - Workman's Comp.	7	6	7	8	6	7	7	2	2	2	2	0	54
22	759	Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	7	5	6	13	4	6	9	30	27	31	30	24	192
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	543	555	520	520	520	2,658
28		**TOTAL SEWER O & M EXPENSES**	3,313	3,645	4,167	4,097	5,511	2,907	3,818	3,441	3,457	3,451	3,370	2,926	44,102

Operation & Maintenance Expense Comparison - Water | **Florida Public Service Commission**

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	2,240	6,697	4,457	198.98%
2	603	Salaries & Wages - Officers, Exec.	0	168	168	-
3	604	Employee Pensions & Benefits	604	1,968	1,364	225.91%
4	610	Purchased Water	0	1,331	1,331	-
5	615	Purchased Power	488	902	414	84.87%
6	616	Fuel for Power Production	0	8	8	-
7	618	Chemicals	181	158	(23)	-12.89%
8	620	Materials & Supplies	5,492	946	(4,546)	-82.77%
9	631	Contractual Services - Engineering	0	13	13	-
10	632	Contractual Services - Accounting	493	603	110	22.41%
11	633	Contractual Services - Legal	1,094	1	(1,093)	-99.90%
12	634	Contractual Services - Mgmt. Fees	3,507	3,021	(486)	-13.86%
13	635	Contractual Services - Testing	4,238	1,788	(2,450)	-57.81%
14	636	Contractual Services - Other	2,499	3,287	788	31.55%
15	641	Rental of Building/Real Prop.	0	86	86	-
16	642	Rental of Equipment	0	6	6	-
17	650	Transportation Expenses	107	1,308	1,201	1122.64%
18	656	Insurance - Vehicle	0	87	87	-
19	657	Insurance - General Liability	0	161	161	-
20	658	Insurance - Workman's Comp.	0	93	93	-
21	659	Insurance - Other	0	117	117	-
22	660	Advertising Expense	226	4	(222)	-98.05%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	0	460	460	-
26	675	Miscellaneous Expense	224	857	633	282.48%
27	**TOTAL WATER O & M EXPENSES**		21,393	24,073	2,680	12.53%
28		Total Customers (ERCs)	88.7	92.3	3.6	4.03%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				14.75%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

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

Schedule: B-8 Supl
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Acct No.	(2) Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

Contractual Services

Florida Public Service Commission

Rosalie Oaks
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	2,539	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,524	Testing-Treat-Ops
3	23918Severn Trent	Oth-Cust Acct	679	Oth-Cust Acct
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	2,539	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,142	Testing-Treat-Ops
13	29185JOHN STEVEN	Oth-T&D-Ops	3,025	Oth-T&D-Ops
14	23918Severn Trent	Oth-Cust Acct	679	Oth-Cust Acct
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Rosalie Oaks
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			1,845,725		

Estimate Through PAA [ ] or Commission Hearing [X]

		(A)	(B) Water	(C)	(D) Sewer	(E)
a	Amortization of Rate Case Expense:		Allocation %	Allocated	Allocation %	Allocated
b		Total	Pct (ERC)	Amount	Pct (ERC)	Amount
c	Prior Unamortized Rate Case Expense					
d		0	0.381%	0	0.373%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.381%	7,037	0.373%	6,888
h						
i	Total Projected Rate Case Expense	1,845,725		7,037		6,888
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	461,431		1,759		1,722
m						

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Rosalie Oaks
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 s** Description	(3) Total Cost	(4) How often to Repeat
1	**WATER:**			
2		**None**		
3				
4				
5				
6				
7				
8				
9				
10	**TOTAL WATER PROJECTS**		0	
11				
12	**SEWER:**			
13		**None**		
14				
15				
16				
17				
18				
19				
20	**TOTAL SEWER PROJECTS**		0	

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name		(5) Depreciation Expense 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense
1	INTANGIBLE PLANT						
2	351.1	Organization	0	0	0	100.00%	0
3	352.1	Franchises	0	6	6	100.00%	6
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0	0	100.00%	0
7	354.2	Structures & Improvements	0	183	183	100.00%	183
8	355.2	Power Generation Equipment	258	(258)	0	100.00%	0
9	360.2	Collection Sewers - Force	0	0	0	100.00%	0
10	361.2	Collection Sewers - Gravity	46	212	258	100.00%	258
11	362.2	Special Collecting Structures	133	(133)	0	100.00%	0
12	363.2	Services to Customers	0	46	46	100.00%	46
13	364.2	Flow Measuring Devices	0	133	133	100.00%	133
14	365.2	Flow Measuring Installations	0	0	0	100.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0	0	100.00%	0
18	354.3	Structures & Improvements	0	0	0	100.00%	0
19	355.3	Power Generation Equipment	534	(534)	0	100.00%	0
20	370.3	Receiving Wells	0	0	0	100.00%	0
21	371.3	Pumping Equipment	0	534	534	100.00%	534
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0	0	100.00%	0
25	354.4	Structures & Improvements	493	(493)	0	100.00%	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0
27	380.4	Treatment & Disposal Equipment	0	523	523	100.00%	523
28	381.4	Plant Sewers	0	0	0	100.00%	0
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4	Other Plant & Misc. Equipment	0	827	827	100.00%	827
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0	0	100.00%	0
33	354.5	Structures & Improvements	0	0	0	100.00%	0
34	355.5	Power Generation Equipment	0	0	0	100.00%	0
35	371.5	Pumping Equipment	0	0	0	100.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5	Treatment & Disposal Equipment	574	(574)	0	100.00%	0
38	381.5	Plant Sewers	0	0	0	100.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0	0	100.00%	0
42	353.6	Land & Land Rights	0	0	0	100.00%	0
43	354.6	Structures & Improvements	0	0	0	100.00%	0
44	355.6	Power Generation Equipment	0	0	0	100.00%	0
45	366.6	Reuse Services	0	0	0	100.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6	Pumping Equipment	0	0	0	100.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT						
51	353.7	Land & Land Rights	2	(2)	0	100.00%	0
52	354.7	Structures & Improvements	0	0	0	100.00%	0
53	390.7	Office Furniture & Equipment	0	2	2	100.00%	2
54	390.71	Computer Equipment	0	37	37	100.00%	37
55	391.7	Transportation Equipment	0	0	0	100.00%	0
56	392.7	Stores Equipment	0	0	0	100.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7	Laboratory Equipment	0	0	0	100.00%	0
59	395.7	Power Operated Equipment	0	0	0	100.00%	0
60	396.7	Communication Equipment	264	(264)	0	100.00%	0
61	397.7	Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7	Other Tangible Plant	0	529	529	100.00%	529
63		TOTAL DEPRECIATION EXPENSE	2,304	773	3,078		3,078
		Composite NU&U Rate				100.00%	
64		(LESS) AMORTIZATION OF CIAC	(218)	(132)	(349)		(349)
65		NET DEPRECIATION EXPENSE - SEWER	2,087	642	2,728		2,728
66		Net Depr Expense Used & Useful	2,087				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Rosalie Oaks
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.

	(1)		(5)	(6)	(7)	(8)	(9)	(10)
			Depreciation Expense					
Line No.	Account No. and Name		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
1	INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	6	0	6	100.00%	6	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT							
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	215	0	215	100.00%	215	32
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	0	0	0	100.00%	0	0
10	361.2	Collection Sewers - Gravity	899	0	899	100.00%	899	641
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2	Services to Customers	46	0	46	100.00%	46	0
13	364.2	Flow Measuring Devices	177	0	177	100.00%	177	44
14	365.2	Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0
18	354.3	Structures & Improvements	0	0	0	100.00%	0	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3	Receiving Wells	0	0	0	100.00%	0	0
21	371.3	Pumping Equipment	691	0	691	100.00%	691	157
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0
25	354.4	Structures & Improvements	0	0	0	100.00%	0	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4	Treatment & Disposal Equipment	523	0	523	100.00%	523	0
28	381.4	Plant Sewers	0	0	0	100.00%	0	0
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	0
30	389.4	Other Plant & Misc. Equipment	827	0	827	100.00%	827	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0
33	354.5	Structures & Improvements	0	0	0	100.00%	0	0
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5	Pumping Equipment	0	0	0	100.00%	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5	Plant Sewers	0	0	0	100.00%	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	100.00%	0	0
42	353.6	Land & Land Rights	0	0	0	100.00%	0	0
43	354.6	Structures & Improvements	0	0	0	100.00%	0	0
44	355.6	Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6	Reuse Services	0	0	0	100.00%	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6	Pumping Equipment	0	0	0	100.00%	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0
52	354.7	Structures & Improvements	0	0	0	100.00%	0	0
53	390.7	Office Furniture & Equipment	2	0	2	100.00%	2	0
54	390.71	Computer Equipment	273	0	273	100.00%	273	236
55	391.7	Transportation Equipment	0	0	0	100.00%	0	0
56	392.7	Stores Equipment	0	0	0	100.00%	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7	Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7	Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7	Communication Equipment	0	0	0	100.00%	0	0
61	397.7	Miscellaneous Equipment	0	0	0	100.00%	0	0
62	398.7	Other Tangible Plant	529	0	529	100.00%	529	0
63		TOTAL DEPRECIATION EXPENSE	4,188	0	4,188		4,188	1,110
		Composite NU&U Rate				100.00%		
64		(LESS) AMORTIZATION OF CIAC	(379)	0	(379)		(379)	(30)
65		NET DEPRECIATION EXPENSE - SEWER	3,809	0	3,809		3,809	1,080

Net Depreciation Expense - Sewer

Florida Public Service Commission

Rosalie Oaks
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) Depreciation Expense 2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
1	INTANGIBLE PLANT							
2	351.1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	6	0	6	100.00%	6	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT							
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	645	0	645	100.00%	645	430
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	0	0	0	100.00%	0	0
10	361.2	Collection Sewers - Gravity	4,240	0	4,240	100.00%	4,240	3,341
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2	Services to Customers	85	0	85	100.00%	85	39
13	364.2	Flow Measuring Devices	177	0	177	100.00%	177	0
14	365.2	Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0
18	354.3	Structures & Improvements	0	0	0	100.00%	0	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3	Receiving Wells	0	0	0	100.00%	0	0
21	371.3	Pumping Equipment	3,131	0	3,131	100.00%	3,131	2,440
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0
25	354.4	Structures & Improvements	0	0	0	100.00%	0	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4	Treatment & Disposal Equipment	523	0	523	100.00%	523	0
28	381.4	Plant Sewers	0	0	0	100.00%	0	0
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	0
30	389.4	Other Plant & Misc. Equipment	827	0	827	100.00%	827	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0
33	354.5	Structures & Improvements	0	0	0	100.00%	0	0
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5	Pumping Equipment	0	0	0	100.00%	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5	Plant Sewers	0	0	0	100.00%	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	100.00%	0	0
42	353.6	Land & Land Rights	0	0	0	100.00%	0	0
43	354.6	Structures & Improvements	0	0	0	100.00%	0	0
44	355.6	Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6	Reuse Services	0	0	0	100.00%	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6	Pumping Equipment	0	0	0	100.00%	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0
52	354.7	Structures & Improvements	0	0	0	100.00%	0	0
53	390.7	Office Furniture & Equipment	2	0	2	100.00%	2	0
54	390.71	Computer Equipment	762	0	762	100.00%	762	489
55	391.7	Transportation Equipment	0	0	0	100.00%	0	0
56	392.7	Stores Equipment	0	0	0	100.00%	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7	Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7	Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7	Communication Equipment	0	0	0	100.00%	0	0
61	397.7	Miscellaneous Equipment	0	0	0	100.00%	0	0
62	398.7	Other Tangible Plant	529	0	529	100.00%	529	0
63		TOTAL DEPRECIATION EXPENSE	10,927	0	10,927		10,927	6,739
		Composite NU&U Rate				100.00%		
64		(LESS) AMORTIZATION OF CIAC	(516)	0	(516)		(516)	(137)
65		NET DEPRECIATION EXPENSE - SEWER	10,411	0	10,411		10,411	6,602

Taxes Other Than Income

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	658	568	39		1,266	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)	658	568	39	0	1,266	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	63				63	E-13
9	Payroll Tax Adjustment		(285)			(285)	B-5
10	Plant in Service Adjustment			0		0	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	63	(285)	0	0	(222)	
13	Adjusted Intermed. Year (2006)	721	284	40	0	1,044	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	15				15	E-13
16	Payroll Tax Adjustment		1,417			1,417	B-5
17	Plant in Service Adjustment			568		568	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	15	1,417	568	0	2,000	
20	Adjusted Projected Rate Year (2007)	735	1,701	608	0	3,044	
21	RAFs Assoc. with Revenue Increase	2,150				2,150	B-3
22	Total Projected Rate Year (2007)	2,885	1,701	608	0	5,194	
Sewer							
23	Test Year (2005) Per Books	970	1,165	234		2,369	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	970	1,165	234	0	2,369	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	57				57	E-2
31	Payroll Tax Adjustment		(763)			(763)	B-6
32	Plant in Service Adjustment			3		3	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	57	(763)	3	0	(704)	
35	Adjusted Intermed. Year (2006)	1,027	402	236	0	1,665	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	22				22	E-2
38	Payroll Tax Adjustment		1,050			1,050	B-6
39	Plant in Service Adjustment			3,362		3,362	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	22	1,050	3,362	0	4,434	
	Adjusted Projected Rate Year (2007)	1,049	1,453	3,598	0	6,100	
42	RAFs Assoc. with Revenue Increase	4,018				4,018	B-3
43	Total Projected Rate Year (2007)	5,067	1,453	3,598	0	10,118	

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

Rosalie Oaks
TAX SCHEDULES

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Rosalie Oaks
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	(5,130)	(653)	(5,783)	1,808	(3,975)	(9,813)	(13,787)	C-2
2	Deferred Income Tax Expense	0	482	482	(170)	312	0	312	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	(5,130)	(171)	(5,301)	1,638	(3,663)	(9,813)	(13,475)	
Sewer									
7	Current Tax Expense	(7,612)	(759)	(8,371)	3,898	(4,474)	(13,845)	(18,318)	C-2
8	Deferred Income Tax Expense	0	385	385	(136)	249	0	249	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	(7,612)	(374)	(7,986)	3,762	(4,224)	(13,845)	(18,069)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Rosalie Oaks
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(13,298)	(272)	(13,570)	(19,641)	(958)	(20,599)	B-1, B-2
2	Less: Interest Charges	0	(1,305)	(1,305)	0	(1,010)	(1,010)	C-3
3	Taxable Income	(13,298)	(1,577)	(14,876)	(19,641)	(1,968)	(21,609)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	1,249	1,249	999	0	999	C-5
7	Total Schedule M Adjustments	0	1,249	1,249	999	0	999	
8	Taxable Income Before State Taxes	(13,298)	(2,826)	(16,125)	(20,640)	(1,968)	(22,608)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(731)	(155)	(887)	(1,135)	(108)	(1,243)	
13	Federal Taxable Income	(12,567)	(1,422)	(13,989)	(18,506)	(1,860)	(20,366)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(4,398)	(498)	(4,896)	(6,477)	(651)	(7,128)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(4,398)	(498)	(4,896)	(6,477)	(651)	(7,128)	
18	Summary:							
19	Current State Income Tax	(731)	(155)	(887)	(1,135)	(108)	(1,243)	
20	Current Federal Income Tax	(4,398)	(498)	(4,896)	(6,477)	(651)	(7,128)	
21	Total Current Income Tax Expense (To C-1)	(5,130)	(653)	(5,783)	(7,612)	(759)	(8,371)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Rosalie Oaks
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(13,570)	4,939	(8,631)	(20,599)	9,242	(11,357)	B-1, B-2
2	Less: Interest Charges	(1,305)	(293)	(1,598)	(1,010)	830	(180)	C-3
3	Taxable Income	(14,876)	4,647	(10,229)	(21,609)	10,072	(11,537)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,249	(440)	809	999	(352)	647	C-5
7	Total Schedule M Adjustments	1,249	(440)	809	999	(352)	647	
8	Taxable Income Before State Taxes	(16,125)	5,087	(11,038)	(22,608)	10,424	(12,184)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(887)	280	(607)	(1,243)	573	(670)	
13	Federal Taxable Income	(13,989)	4,367	(9,622)	(20,366)	9,498	(10,867)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(4,896)	1,528	(3,368)	(7,128)	3,324	(3,804)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(4,896)	1,528	(3,368)	(7,128)	3,324	(3,804)	
18	Summary:							
19	Current State Income Tax	(887)	280	(607)	(1,243)	573	(670)	
20	Current Federal Income Tax	(4,896)	1,528	(3,368)	(7,128)	3,324	(3,804)	
21	Total Current Income Tax Expense (To C-1)	(5,783)	1,808	(3,975)	(8,371)	3,898	(4,474)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Rosalie Oaks
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(8,631)	(24,857)	(33,488)	(11,357)	(28,637)	(39,994)	B-1, B-2
2	Less: Interest Charges	(1,598)	(581)	(2,179)	(180)	(7,254)	(7,434)	C-3
3	Taxable Income	(10,229)	(25,438)	(35,667)	(11,537)	(35,890)	(47,428)	
4	Schedule M Adjustments							
5	*Permanent* Differences	0	0	0	0	0	0	C-4
6	Timing Differences	809	0	809	647	0	647	C-5
7	Total Schedule M Adjustments	809	0	809	647	0	647	
8	Taxable Income Before State Taxes	(11,038)	(25,438)	(36,476)	(12,184)	(35,890)	(48,074)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(607)	(1,399)	(2,006)	(670)	(1,974)	(2,644)	
13	Federal Taxable Income	(9,622)	(24,039)	(33,661)	(10,867)	(33,916)	(44,783)	
14	*Federal Tax Rate*	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(3,368)	(8,413)	(11,781)	(3,804)	(11,871)	(15,674)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(3,368)	(8,413)	(11,781)	(3,804)	(11,871)	(15,674)	
18	Summary:							
19	Current State Income Tax	(607)	(1,399)	(2,006)	(670)	(1,974)	(2,644)	
20	Current Federal Income Tax	(3,368)	(8,413)	(11,781)	(3,804)	(11,871)	(15,674)	
21	Total Current Income Tax Expense (To C-1)	(3,975)	(9,813)	(13,787)	(4,474)	(13,845)	(18,318)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks
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.

	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Water				**Sewer**		
Line No.	Description	2005 Per Books	2005 Adjustments	2005 Adjusted		2005 Per Books	2005 Adjustments	2005 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	1,276	1,276	Note*	0	981	981	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	29	29		0	29	29	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	1,305	1,305		0	1,010	1,010	

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 Companies (see Sch. C-7)

		Water					Sewer				
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt										
9	Short-Term Debt			**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)	56,547		44,234	
Weighted Cost of Long Term Debt (D-1)	2.26%	1,276	2.22%	981
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,276		981

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks
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.

	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Water				**Sewer**		
Line No.	Description	2005 Adjusted	2006 Adjustments	2006 Adjusted		2005 Adjusted	2006 Adjustments	2006 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	1,276	293	1,569	Note*	981	1,039	2,020	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	29	0	29		29	0	29	
5	Less: AFUDC	0	0	0		0	(1,869)	(1,869)	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,305	293	1,598		1,010	(830)	180	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)

				Water					**Sewer**		
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt										
9	Short-Term Debt			**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)	69,512		91,114	
Weighted Cost of Long Term Debt (D-1)	2.28%	1,569	2.31%	2,020
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,569		2,020

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks
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.

	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Water				**Sewer**		
Line No.	Description	2006 Adjusted	2007 Adjustments	2007 Adjusted		2006 Adjusted	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	1,569	610	2,179	Note*	2,020	5,993	8,013	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	29	0	29		29	0	29	
5	Less: AFUDC	0	0	0		(1,869)	1,261	(608)	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,598	610	2,208		180	7,254	7,434	

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 Companies (see Sch. C-7)

		Water					Sewer				
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt										
9	Short-Term Debt			**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)	96,542		361,388	
Weighted Cost of Long Term Debt (D-1)	2.31%	2,179	2.38%	8,013
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		2,179		8,013

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	Supporting Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	2,698	610	3,308	2,453	642	3,094	
2	Book Depreciation & Amortization	2,698	152	2,850	2,087	642	2,728	B-13,14
3	Difference	0	458	458	366	0	366	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	334	334	267	0	267	
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)	0	1,249	1,249	999	0	999	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	69	69	55	0	55	
11	Timing Differences for Federal Taxes	0	1,180	1,180	944	0	944	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	413	413	330	0	330	
14	Total Deferred Taxes (to C-1)	0	482	482	385	0	385	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Rosalie Oaks
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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	3,308	955	4,262	3,094	1,038	4,132	
2	Book Depreciation & Amortization	2,850	1,008	3,858	2,728	1,080	3,809	B-13,14
3	Difference	458	(53)	404	366	(43)	323	
4	Other Timing Differences (Itemize):							
5	Bad Debt	334	(334)	0	267	(267)	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)	1,249	(440)	809	999	(352)	647	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	69	(24)	44	55	(19)	36	
11	Timing Differences for Federal Taxes	1,180	(416)	764	944	(333)	611	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	413	(146)	268	330	(116)	214	
14	Total Deferred Taxes (to C-1)	482	(170)	312	385	(136)	249	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2006 Adjustments	12/31/07 Adjusted	Supporting Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	4,262	1,435	5,697	4,132	6,602	10,734	
2	Book Depreciation & Amortization	3,858	1,435	5,293	3,809	6,602	10,411	B-13,14
3	Difference	404	0	404	323	0	323	
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)	809	0	809	647	0	647	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	44	0	44	36	0	36	
11	Timing Differences for Federal Taxes	764	0	764	611	0	611	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	268	0	268	214	0	214	
14	Total Deferred Taxes (to C-1)	312	0	312	249	0	249	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Account No. 283 Deferred Tax Liability			Account No. ___			Net Deferred Income Taxes		
Line No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	(4,304)	(4,304)				0	(4,304)	(4,304)
3	2005	434	2,598	3,032				434	2,598	3,032
4	2006	455	2,729	3,185				455	2,729	3,185
5	2007	477	2,860	3,338				477	2,860	3,338
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	(2,802)	(2,802)				0	(2,802)	(2,802)
8	2005	434	2,598	3,032				434	2,598	3,032
9	2006	455	2,729	3,185				455	2,729	3,185
10	2007	477	2,860	3,338				477	2,860	3,338

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred **State** Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	434	434
4	2006	434	22	455
5	2007	455	22	477
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	434	434
9	2006	434	22	455
10	2007	455	22	477

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred **Federal** Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	(4,304)	(4,304)
3	2005	(4,304)	6,902	2,598
4	2006	2,598	131	2,729
5	2007	2,729	131	2,860
SEWER				
6	2003	0	0	0
7	2004	0	(2,802)	(2,802)
8	2005	(2,802)	5,400	2,598
9	2006	2,598	131	2,729
10	2007	2,729	131	2,860

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

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Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Rosalie Oaks
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

Rosalie Oaks
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

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

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

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be **parent only**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting Schedules
	2005					
1	-					
2	-					
	2006					
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
	2007					
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns

Florida Public Service Commission

Rosalie Oaks
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

Rosalie Oaks
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?	2003, 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

Rosalie Oaks
CAPITAL SCHEDULES

Schedule of Requested Cost of Capital
13 Month Average balance
Rosalie Oaks
Docket No. 060368-WS
Test Year Ending: 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	21,271	37.62%	6.00%	2.26%	1,276	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	31,907	56.43%	10.12%	5.71%	3,229	D-2
5	Customer Deposits	487	0.86%	6.00%	0.05%	29	D-2
6	Accumulated Deferred Income Taxes	2,882	5.10%	0.00%	0.00%	0	D-2
7	Total	56,547	100.00%		8.02%	4,534	
SEWER							
8	Long-Term Debt	16,346	36.95%	6.00%	2.22%	981	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	24,519	55.43%	10.12%	5.61%	2,481	D-2
12	Customer Deposits	487	1.10%	6.00%	0.07%	29	D-2
13	Accumulated Deferred Income Taxes	2,882	6.52%	0.00%	0.00%	0	D-2
14	Total	44,234	100.00%		7.89%	3,491	

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average Balance
Rosalie Oaks
Docket No. 060368-WS
Test Year Ending: 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Reconciliation Adjustments			Reconciled	
Line No.	Class of Capital	Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
1	Long-Term Debt	0			21,271	21,271	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	53,178			(21,271)	31,907	
5	Customer Deposits	487				487	D-7
6	Accumulated Deferred Income Taxes	2,882				2,882	
7	Total	56,547			0	56,547	A-1
Sewer							
8	Long-Term Debt	0			16,346	16,346	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	40,865			(16,346)	24,519	
12	Customer Deposits	487				487	
13	Accumulated Deferred Income Taxes	2,882				2,882	
14	Total	44,234			0	44,234	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
13 Month Average Balance
Rosalie Oaks
Docket No. 060368-WS
Test Year Ending: 12/31/06
Historical [ ] Projected [X]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Reconciliation Adjustments				
Line No.	Class of Capital	Average Test Year	Specific	(Explain)	Pro rata *	Reconciled To Requested Rate Base	Supporting Schedules
Water							
1	Long-Term Debt	26,367				26,367	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	39,550				39,550	
5	Customer Deposits	487				487	D-7
6	Accumulated Deferred Income Taxes	3,108				3,108	
7	Total	69,512			0	69,512	A-1
Sewer							
8	Long-Term Debt	35,008				35,008	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	52,512				52,512	
12	Customer Deposits	487				487	D-7
13	Accumulated Deferred Income Taxes	3,108				3,108	
14	Total	91,114			0	91,114	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

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

Cost of Long-Term Debt

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

Florida Public Service Commission

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

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

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

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Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

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

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

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Rosalie Oaks
RATES SCHEDULES

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2w
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage*				
10	*Block 1*	-	0	-	0
11	*Block 2*	-		-	0
12	*Block 3*	-		-	0
13	Total Residential	0	0		0
14	Average Bill				-
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	0	0		0
28	Average Bill				-
29	**Multi-Family**				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	*Gallonage*	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				-
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	0	0		0
54	Average Bill				-
55	**Subtotal**				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2w
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage*				
10	*Block 1*	-	0	-	0
11	*Block 2*	-		-	0
12	*Block 3*	-		-	0
13	Total Residential	0	0		0
14	Average Bill				-
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	0	0		0
28	Average Bill				-
29	**Multi-Family**				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	*Gallonage*	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				-
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	0	0		0
54	Average Bill				-
	Subtotal				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	**Residential**			-						
2	5/8" X 3/4"	1,114	759	14.81	16,498	15.51	17,278		53.80	59,933
3	3/4"	0	0	-	0	-	0		80.71	0
4	1"	0	0	26.47	0	2.71	0		134.51	0
5	1-1/2"	0	0	-	0	-	0		269.02	0
6	2"	0	0	112.82	0	118.14	0		430.43	0
7	3"	0	0	-	0	-	0		860.86	0
8	4"	0	0	-	0	-	0		1,345.10	0
9	*Gallonage cap (gallons)*		*1,000*							
10	*Capped Usage*	-	759	6.67	5,063	6.67	5,063	2,196	21.86	48,005
11	*Usage Above Cap*	-	1,835					398		
12										
13	Total Residential	1,114	2,594		21,561		22,341			107,938
14	Average Bill				19.35		20.05			96.89
15	**Commerical**									
16	5/8" X 3/4"	0	0	-	0	-	0		53.80	0
17	3/4"	0	0	-	0	-	0		80.71	0
18	1"	0	0	-	0	-	0		134.51	0
19	1-1/2"	0	0	-	0	-	0		269.02	0
20	2"	0	0	-	0	-	0		430.43	0
21	3"	0	0	-	0	-	0		860.86	0
22	4"	0	0	-	0	-	0		1,345.10	0
23										
24	*Gallonage*	-	0	-	0	-	0		26.23	0
25	Total Commercial	0	0		0		0			0
26	Average Bill				-		-			-
27	**Multi-Family**									
28	5/8" X 3/4"	0	0	-	0	-	0		53.80	0
29	3/4"	0	0	-	0	-	0		80.71	0
30	1"	0	0	-	0	-	0		134.51	0
31	1-1/2"	0	0	-	0	-	0		269.02	0
32	2"	0	0	-	0	-	0		430.43	0
33	3"	0	0	-	0	-	0		860.86	0
34	4"	0	0	-	0	-	0		1,345.10	0
35										
36	*Gallonage*	-	0	-	0	-	0		26.23	0
37	Total Multi- Family	0	0		0		0			0
38	Average Bill				-		-			-
39	**Flat Rate**									
40	Res. Wastewater Only	0	NA	-	0	-	0		112.98	0
41	*Sprinkler Heads*	0	NA	-	0	-	0		-	0
42	*Reuse*	0	NA	-	0	-	0		-	0
43	Total Flat Rate - Other				0		0			0
44	**Subtotal**				21,561		22,341			107,938
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	**Total Revenue**				21,561		22,341			107,938
49	Booked Revenue				21,245					
50	Difference				316 =	1.5%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Schedule Period: **1/1/05 - 4/14/05**
0

Schedule: E-2s
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage cap*				
10	*Capped Usage*	-	0	-	0
11	*Usage Above Cap*	-			
12		-			
13	Total Residential	0	0		0
14	Average Bill				0.00
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25	Total Commercial	0	0		0
26	Average Bill				0.00
27	**Multi-Family**				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	*Gallonage*	-	0	-	0
37	Total Multi- Family	0	0		0
38	Average Bill				-
39	**Flat Rate**				
40	Res. Wastewater Only	0	NA	-	0
41	*Sprinkler Heads*	0	NA	-	0
42	*Reuse*	0	NA	-	0
43	Total Flat Rate - Other				0
44	**Subtotal**				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2s
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage cap*				
10	*Capped Usage*	-	0	-	0
11	*Usage Above Cap*	-			
12		-			
13	Total Residential	0	0		0
14	Average Bill				-
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25	Total Commercial	0	0		0
26	Average Bill				-
27	**Multi-Family**				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	*Gallonage*	-	0	-	0
37	Total Multi- Family	0	0		0
38	Average Bill				-
39	**Flat Rate**				
40	Res. Wastewater Only	0	NA	-	0
41	*Sprinkler Heads*	0	NA	-	0
42	*Reuse*	0	NA	-	0
43	Total Flat Rate - Other				0
44	**Subtotal**				0

Customer Monthly Billing Schedule **Florida Public Service Commission**

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

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

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	92	0	0	0	0	0
2	Feb-05	92	0	0	0	0	0
3	Mar-05	92	0	0	0	0	0
4	Apr-05	91	0	0	0	0	0
5	May-05	91	0	0	0	0	0
6	Jun-05	93	0	0	0	0	0
7	Jul-05	92	0	0	0	0	0
8	Aug-05	93	0	0	0	0	0
9	Sep-05	93	0	0	0	0	0
10	Oct-05	93	0	0	0	0	0
11	Nov-05	93	0	0	0	0	0
12	Dec-05	94	0	0	0	0	0
13	Total Water	1,109	0	0	0	0	0

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	92	0	0	0	0	0
15	Feb-05	92	0	0	0	0	0
16	Mar-05	92	0	0	0	0	0
17	Apr-05	91	0	0	0	0	0
18	May-05	91	0	0	0	0	0
19	Jun-05	93	0	0	0	0	0
20	Jul-05	92	0	0	0	0	0
21	Aug-05	93	0	0	0	0	0
22	Sep-05	92	0	0	0	0	0
23	Oct-05	93	0	0	0	0	0
24	Nov-05	93	0	0	0	0	0
25	Dec-05	94	0	0	0	0	0
26	Total Sewer	1,108	0	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

WATER

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(3) Present After Hrs.	(4) Proposed Bus. Hrs.	(5) Proposed After Hrs.
1	Initial Connection	15.00	-	24.00	31.00
2	Normal Reconnect	10.00	-	24.00	31.00
3	Violation Reconnect	15.00	-	48.00	62.00
4	Premises Visit	15.00	-	24.00	31.00
5	Insufficient Funds	10.00	-	21.00	-
6	Late Payment Fees	5.00	-	5.00	-

SEWER

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(3) Present After Hrs.	(4) Proposed Bus. Hrs.	(5) Proposed After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	15.00	-	24.00	31.00
11	Insufficient Funds	10.00	-	21.00	-
12	Late Payment Fees	5.00	-	5.00	-

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

Rosalie Oaks
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	15	0	0	0	20	35
2	Feb-05	15	0	0	0	20	35
3	Mar-05	60	0	0	0	20	80
4	Apr-05	45	0	0	0	5	50
5	May-05	15	0	0	0	(5)	10
6	Jun-05	0	0	0	0	15	15
7	Jul-05	45	0	0	0	15	60
8	Aug-05	0	0	0	0	5	5
9	Sep-05	0	0	0	0	15	15
10	Oct-05	15	0	0	0	10	25
11	Nov-05	15	0	0	0	5	20
12	Dec-05	0	0	0	0	5	5
13	Total Water	225	0	0	0	130	355
14	Annual Events	15	0	0	0	13	
15	2006 Rate	15	10	15	15	10	
16	2006 Revenue	225	0	0	0	130	355
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	360	0	0	0	273	633
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	0	0	0	0	0	0
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	15	10	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Schedule Year End: 12/31/2005
Water [X] or Sewer [ ]

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Schedule Year End: 12/31/2005
Water [X] or Sewer [ ]

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Rosalie Oaks
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

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

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

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

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

Service Availability Charges Schedule | **Florida Public Service Commission**

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

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

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

Line No.	(1) Type Charge		(2) Present Charges	(3) Proposed Charges
WATER				
1	Service Installation Charge	3/4"	200.00	251.00
2	(Service Line Size)	1"	330.00	278.00
3		1 1/2"	330.00	403.00
4		2"	1,000.00	513.00
5		Over 2"	-	Actual Costs
6	Meter Installation Fee	5/8"	200.00	138.00
7	(Meter Size)	3/4"	-	138.00
8		1"	200.00	138.00
9		1 1/2"	200.00	274.00
10		2"	600.00	430.00
11		Over 2"	-	Actual Costs
12	Back Flow Preventor Installation Fee		-	Actual Costs
13	Plant/System Capacity Charge		-	700.00
14	Main Extension Charge		-	446.00
SEWER				
15	Service Installation Charge	4"	Actual Costs	1,500.00
16		over 4"	Actual Costs	Actual Costs
17	Plant/System Capacity Charge		450.00	1,300.00
18	Main Extension Charge		50.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Test Year Ended: 12/31/2005
Water [X] or Sewer [X]

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

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by 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

Rosalie Oaks
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)

Line No.	(1) Class/Meter Size	(2) Historical Year 2005 Bills	(3) Proj. Factor	(4) Proj. Test Year 2006 Bills	(5) Historical Year 2005 Consump.	(6) Proj. Factor	(7) Proj. Test Year 2006 Consump.	(8) Present Rates	(9) Proj. Test Year 2006 Revenue	(10) Conserv. Gallons	(11) Proposed Rates	(12) Projected 2006 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	1,114	Note A	1,138	2,594	Note B	2,650	11.38	12,950		29.87	33,992
3	3/4"	0		0	0		0	-	0		44.80	0
4	1"	0		0	0		0	24.51	0		74.67	0
5	1-1/2"	0		0	0		0	-	0		149.33	0
6	2"	0		0	0		0	78.63	0		238.93	0
7	3"	0		0	0		0	-	0		477.86	0
8	4"	0		0	0		0	-	0		746.66	0
9	*Gallonage*											
10	Block 1	-		0	2,073		2,118	0.95	2,012	2,243	10.24	22,968
11	Block 2	-		0	0		314	1.20	376	407	12.80	5,208
12	Block 3	-		0	0		219	1.46	319	0	-	0
13	Total Residential	1,114		1,138	2,594		2,650		15,658	2,650		62,169
14												
15	**Commerical**											
16	5/8" X 3/4"	0		0	0		0	-	0		29.87	0
17	3/4"	0		0	0		0	-	0		44.80	0
18	1"	0		0	0		0	-	0		74.67	0
19	1-1/2"	0		0	0		0	-	0		149.33	0
20	2"	0		0	0		0	-	0		238.93	0
21	3"	0		0	0		0	-	0		477.86	0
22	4"	0		0	0		0	-	0		746.66	0
23												
24	*Gallonage*	-		0	0		0	-	0	0	10.24	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	-	0		29.87	0
29	3/4"	0		0	0		0	-	0		44.80	0
30	1"	0		0	0		0	-	0		74.67	0
31	1-1/2"	0		0	0		0	-	0		149.33	0
32	2"	0		0	0		0	-	0		238.93	0
33	3"	0		0	0		0	-	0		477.86	0
34	4"	0		0	0		0	-	0		746.66	0
35												
36	*Gallonage*	-		0	0		0	-	0	0	10.24	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	**Fire Protection**											
40	2"	0		0				-	0		59.73	0
41	3"	0		0				-	0		119.47	0
42	4"	0		0				-	0		186.67	0
43	6"	0		0				-	0		373.33	0
44	8"	0		0				-	0		597.33	0
45	10"	0		0				-	0		858.66	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	**Subtotals**	1,114		1,138	2,594		2,650		15,658	2,650		62,169
50	Misc. Service Charge								355			633
51	**Total Revenue**								16,013			62,802

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

Rosalie Oaks
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)

Line No.	(1) Class/Meter Size	(2) Proj. Test Year 2006 Bills	(3) Proj. Factor	(4) Proj. Test Year 2007 Bills	(5) Proj. Test Year 2006 Consump.	(6) Proj. Factor	(7) Proj. Test Year 2007 Consump.	(8) Present Rates	(9) Proj. Test Year 2007 Revenue	(10) Conserv. Gallons	(11) Proposed Rates	(12) Projected 2007 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	1,138	Note A	1,162	2,650	Note B	2,706	11.38	13,224		29.87	34,709
3	3/4"	0		0	0		0	-	0		44.80	0
4	1"	0		0	0		0	24.51	0		74.67	0
5	1-1/2"	0		0	0		0	-	0		149.33	0
6	2"	0		0	0		0	78.63	0		238.93	0
7	3"	0		0	0		0	-	0		477.86	0
8	4"	0		0	0		0	-	0		746.66	0
9	*Gallonage*											
10	Block 1	0		0	2,118		2,162	0.95	2,054	2,291	10.24	23,460
11	Block 2	0		0	314		320	1.20	384	415	12.80	5,309
12	Block 3	0		0	219		223	1.46	326	0	-	0
13	Total Residential	1,138		1,162	2,650		2,706		15,988	2,706		63,478
14												
15	**Commerical**											
16	5/8" X 3/4"	0		0	0		0	-	0		29.87	0
17	3/4"	0		0	0		0	-	0		44.80	0
18	1"	0		0	0		0	-	0		74.67	0
19	1-1/2"	0		0	0		0	-	0		149.33	0
20	2"	0		0	0		0	-	0		238.93	0
21	3"	0		0	0		0	-	0		477.86	0
22	4"	0		0	0		0	-	0		746.66	0
23									0			
24	*Gallonage*	0		0	0		0	-	0	0	10.24	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	-	0		29.87	0
29	3/4"	0		0	0		0	-	0		44.80	0
30	1"	0		0	0		0	-	0		74.67	0
31	1-1/2"	0		0	0		0	-	0		149.33	0
32	2"	0		0	0		0	-	0		238.93	0
33	3"	0		0	0		0	-	0		477.86	0
34	4"	0		0	0		0	-	0		746.66	0
35												
36	*Gallonage*	0		0	0		0	-	0	0	10.24	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	**Fire Protection**											
40	2"	0		0				-	0		59.73	0
41	3"	0		0				-	0		119.47	0
42	4"	0		0				-	0		186.67	0
43	6"	0		0				-	0		373.33	0
44	8"	0		0				-	0		597.33	0
45	10"	0		0				-	0		858.66	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	**Subtotals**	1,138		1,162	2,650		2,706		15,988	2,706		63,478
50	Misc. Service Charge								355			633
51	**Total Revenue**								16,343			64,111

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

Rosalie Oaks
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)

Line No.	(1) Class/Meter Size	(2) Historical Year 2005 Bills	(3) Proj. Factor	(4) Proj. Test Year 2006 Bills	(5) Historical Year 2005 Usage	(6) Proj. Factor	(7) Proj. Test Year 2006 Usage	(8) Present Rates	(9) Proj. Test Year 2006 Revenue	(10) Proposed Year 2006 Usage	(11) Proposed Rates	(12) Projected 2006 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	1,114	Note A	1,138	759	Note B	775	15.51	17,650		53.80	61,224
3	3/4"	0		0	0		0	-	0		80.71	0
4	1"	0		0	0		0	2.71	0		134.51	0
5	1-1/2"	0		0	0		0	-	0		269.02	0
6	2"	0		0	0		0	118.14	0		430.43	0
7	3"	0		0	0		0	-	0		860.86	0
8	4"	0		0	0		0	-	0		1,345.10	0
9	*Gallonage cap (gallons)*										*6,000*	
10	Capped Usage	-			759		775	6.67	5,172	2,243	21.86	49,032
11	Usage Above Cap	-			1,835		1,875			407		
12												
13	Total Residential	1,114		1,138	2,594		2,650		22,822	2,650		110,256
14												
15	**Commerical**											
16	5/8" X 3/4"	0		0	0		0	-	0		53.80	0
17	3/4"	0		0	0		0	-	0		80.71	0
18	1"	0		0	0		0	-	0		134.51	0
19	1-1/2"	0		0	0		0	-	0		269.02	0
20	2"	0		0	0		0	-	0		430.43	0
21	3"	0		0	0		0	-	0		860.86	0
22	4"	0		0	0		0	-	0		1,345.10	0
23									0			
24	*Gallonage*	-			0		0	-	0	0	26.23	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	-	0		53.80	0
29	3/4"	0		0	0		0	-	0		80.71	0
30	1"	0		0	0		0	-	0		134.51	0
31	1-1/2"	0		0	0		0	-	0		269.02	0
32	2"	0		0	0		0	-	0		430.43	0
33	3"	0		0	0		0	-	0		860.86	0
34	4"	0		0	0		0	-	0		1,345.10	0
35												
36	*Gallonage*	-		0	0		0	-	0	0	26.23	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	**Flat Rate**											
40	Res. Wastewater Only	0		0				-	0		112.98	0
41	*Sprinkler Heads*	0		0				-	0		-	0
42	*Reuse*	0		0				-	0		-	0
43	Total Flat Rate - Other	0		0					0			0
44	**Subtotals**	1,114		1,138	2,594		2,650		22,822	2,650		110,256
45	Misc. Service Charge								0			0
46	**Total Revenue**								22,822			110,256

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

Rosalie Oaks
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)

Line No.	(1) Class/Meter Size	(2) Proj. Test Year 2006 Bills	(3) Proj. Factor	(4) Proj. Test Year 2007 Bills	(5) Proj. Test Year 2006 Usage	(6) Proj. Factor	(7) Proj. Test Year 2007 Usage	(8) Present Rates	(9) Proj. Test Year 2007 Revenue	(10) Proposed Year 2007 Usage	(11) Proposed Rates	(12) Projected 2007 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	1,138	Note A	1,162	0	Note B	792	15.51	18,023		53.80	62,516
3	3/4"	0		0	0		0	-	0		80.71	0
4	1"	0		0	0		0	2.71	0		134.51	0
5	1-1/2"	0		0	0		0	-	0		269.02	0
6	2"	0		0	0		0	118.14	0		430.43	0
7	3"	0		0	0		0	-	0		860.86	0
8	4"	0		0	0		0	-	0		1,345.10	0
9	*Gallonage cap (gallons)*										*6,000*	
10	Capped Usage				0		792	6.67	5,281	2,291	21.86	50,081
11	Usage Above Cap				0		1,914			415		
1	Total Residential	1,138		1,162	0		2,706		23,303	2,706		112,597
2												
3	**Commerical**											
4	5/8" X 3/4"	0		0	0		0	-	0		53.80	0
5	3/4"	0		0	0		0	-	0		80.71	0
6	1"	0		0	0		0	-	0		134.51	0
7	1-1/2"	0		0	0		0	-	0		269.02	0
8	2"	0		0	0		0	-	0		430.43	0
9	3"	0		0	0		0	-	0		860.86	0
10	4"	0		0	0			-	0		1,345.10	0
11									0			
12	*Gallonage*				0		0	-	0	0	26.23	0
13	Total Commercial	0		0	0		0		0	0		0
14												
15	**Multi-Family**											
16	5/8" X 3/4"	0		0	0		0	-	0		53.80	0
17	3/4"	0		0	0		0	-	0		80.71	0
18	1"	0		0	0		0	-	0		134.51	0
19	1-1/2"	0		0	0		0	-	0		269.02	0
20	2"	0		0	0		0	-	0		430.43	0
21	3"	0		0	0		0	-	0		860.86	0
22	4"	0		0	0		0	-	0		1,345.10	0
23												
24	*Gallonage*			0	0		0	-	0	0	26.23	0
25	Total Multi-Family	0		0	0		0		0	0		0
26												
27	**Flat Rate**											
28	Res. Wastewater Only	0		0				-	0		112.98	0
29	*Sprinkler Heads*	0		0				-	0		-	0
30	*Reuse*	0		0				-	0		-	0
31	Total Flat Rate - Other	0						-	0			0
32												
33	**Subtotals**	1,138		1,162	0		2,706		23,303	2,706		112,597
34	Misc. Service Charge								0			0
35	**Total Revenue**								23,303			112,597
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

Rosalie Oaks
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.

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

See attached Bill Analyses

Rosalie Oaks
ENGINEERING SCHEDULES

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

Florida Public Service Commission

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

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

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	350	0	309	0	41	
2	Feb	338	0	246	0	92	
3	Mar	337	0	233	0	104	
4	Apr	295	0	393	0	(98)	
5	May	273	0	243	0	30	
6	Jun	226	0	199	0	27	
7	Jul	207	0	328	0	(121)	
8	Aug	196	0	197	0	(1)	
9	Sep	162	0	219	0	(57)	
10	Oct	189	0	162	0	27	
11	Nov	196	0	133	0	63	
12	Dec	238	0	61	0	177	
13	**TOTAL**	3,007	0	2,723	0	284	9.4%

Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

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

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

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.

		(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows					
Line No.	Month 2005	STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	796,000	0	0	0	796,000	0
2	Feb	592,000	0	0	0	592,000	0
3	Mar	903,000	0	0	0	903,000	0
4	Apr	564,000	0	0	0	564,000	0
5	May	589,000	0	0	0	589,000	0
6	Jun	1,172,000	0	0	0	1,172,000	0
7	Jul	720,000	0	0	0	720,000	0
8	Aug	873,000	0	0	0	873,000	0
9	Sep	484,000	0	0	0	484,000	0
10	Oct	576,000	0	0	0	576,000	0
11	Nov	581,000	0	0	0	581,000	0
12	Dec	618,000	0	0	0	618,000	0
13	**Total**	8,468,000	0	0	0	8,468,000	0

Water Treatment Plant Data

Florida Public Service Commission

Rosalie Oaks
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.			526,000
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 occurances affected the flow this day.		04/01/05	20,000
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 occurances affected the flows on these days.	Day		
		1	02/15/05	15,500
		2	02/16/05	15,500
		3	02/19/05	14,333
		4	02/20/05	14,333
		5	02/21/05	14,333
			Average	14,800
4	Average Daily Flow			8,270
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			No

Sewer Treatment Plant Data

Florida Public Service Commission

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

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

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		15,000
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.	July	23,000

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Used and Useful Calculations
Water Treatment Plant

Rosalie Oaks
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 Interim	Used & Useful Permanent	Note
1		100%	100%	One Well

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

Used and Useful Calculations
Sewer Treatment Plant

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

Florida Public Service Commission

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 & Useful Interim	Used & Useful Permanent	Note
1		100%	100%	

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

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Rosalie Oaks
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

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

Sewer							
2					100%	100%	-

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2007

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

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase	
WATER						
1	2001	89.3	89.3	89.4		
2	2002	90.3	90.3	90.1		
3	2003	91.0	91.0	90.9		
4	2004	91.3	91.3	91.6		
5	2005	92.4	92.4	92.3		
6	2006			93.0	0.77%	
7	2007			93.7	0.77%	
8	2008			94.4	0.76%	
9	2009			95.1	0.76%	
10	2010			95.9	0.75%	5 yrs beyond 2005
11	2011			96.6	0.75%	
12	2012			97.3	0.74%	5yrs beyond 2007
			X Coefficient(s)	0.715		
SEWER						
13	2001	89.3	89.3	89.4		
14	2002	90.3	90.3	90.1		
15	2003	91.0	91.0	90.8		
16	2004	91.3	91.3	91.5		
17	2005	92.3	92.3	92.2		
18	2006			92.9	0.76%	
19	2007			93.6	0.75%	
20	2008			94.3	0.75%	
21	2009			95.0	0.74%	
22	2010			95.7	0.74%	5 yrs beyond 2005
23	2011			96.4	0.73%	
24	2012			97.1	0.73%	5yrs beyond 2007
			X Coefficient(s)	0.700		

Equivalent Residential Connections - Water

Florida Public Service Commission

Rosalie Oaks
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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	89	90	89.5	2,957	33.039	2,957	89.5	
2	2002	90	90	90.0	3,127	34.744	3,127	90.0	0.56%
3	2003	90	94	92.0	2,538	27.587	2,538	92.0	2.22%
4	2004	94	95	94.5	3,355	35.503	3,355	94.5	2.72%
5	2005	95	94	94.5	2,723	28.815	2,723	94.5	0.00%

Average Growth Through 5-Year Period (Col. 8) 1.37%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Rosalie Oaks
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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	89	90	89.5	730	8.156	730	89.5	
2	2002	90	90	90.0	809	8.989	809	90.0	0.56%
3	2003	90	92	91.0	765	8.407	765	91.0	1.11%
4	2004	92	91	91.5	765	8.361	765	91.5	0.55%
5	2005	91	94	92.5	817	8.832	817	92.5	1.09%

Average Growth Through 5-Year Period (Col. 8) 0.83%

Rosalie Oaks
INTERIM RATE SCHEDULES

Rate Schedule - Interim Rates

Florida Public Service Commission

Rosalie Oaks
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		146.24%	**SEWER**		124.55%
1	**Residential**			**Residential**		
2	5/8" X 3/4"	11.38	28.02	5/8" X 3/4"	15.51	34.83
3	3/4"	-	-	3/4"	15.51	34.83
4	1"	24.51	60.35	1"	15.51	34.83
5	1-1/2"	-	-	1-1/2"	15.51	34.83
6	2"	78.63	193.62	2"	15.51	34.83
7	3"	-	-	3"	15.51	34.83
8	4"	-	-	4"	15.51	34.83
9	6"	-	-	6"	15.51	34.83
10	8"	-	-	8"	15.51	34.83
11	10"	-	-	10"	15.51	34.83
12	Gallonage, Block 1	0.95	2.34	*Gallonage cap (gallons)*	*1,000*	*1,000*
13	Block 2	1.20	2.95	Gallonage charge	6.67	14.98
14	Block 3	1.46	3.60			
15	**General Service**			**General Service**		
16	5/8" X 3/4"	-	-	5/8" X 3/4"	-	-
17	3/4"	-	-	3/4"	-	-
18	1"	-	-	1"	-	-
19	1-1/2"	-	-	1-1/2"	-	-
20	2"	-	-	2"	-	-
21	3"	-	-	3"	-	-
22	4"	-	-	4"	-	-
23	6"	-	-	6"	-	-
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallonage charge	-	-	Gallonage charge	-	-
27	**Fire Protection**			**Flat Rate**		
28	2"	-	-	Res. Wastewater Only	-	-
29	3"	-	-	*Sprinkler Heads*	-	-
30	4"	-	-	*Reuse*	-	-
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical [X] Projected [ ]

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

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	68,455	0	68,455	A-1
2	Utility Land & Land Rights	4,022	0	4,022	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	(18,966)	0	(18,966)	A-1
6	Less: CIAC	(3,500)	0	(3,500)	A-1
7	Accumulated Amortization of CIAC	524	0	524	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	6,012	0	6,012	A-1
12	Total Rate Base	56,547	0	56,547	
SEWER					
13	Utility Plant in Service	50,951	0	50,951	A-2
14	Utility Land & Land Rights	0	0	0	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(8,118)	0	(8,118)	A-2
18	Less: CIAC	(9,750)	0	(9,750)	A-2
19	Accumulated Amortization of CIAC	1,194	0	1,194	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	9,956	0	9,956	A-2
23	Total Rate Base	44,234	0	44,234	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

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

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

Rosalie Oaks
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	14,264	0	14,264	20,859	35,123	B-4
2	Other Revenues	355	0	355	0	355	B-4
3	OPERATING REVENUES	14,619	0	14,619	20,859	35,478	
4	Operation & Maintenance	24,073	0	24,073	308	24,382	B-5
5	Depreciation, net of CIAC Amort.	2,850	0	2,850		2,850	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	1,266	0	1,266	938	2,204	B-15
8	Provision for Income Taxes	(5,301)	0	(5,301)	7,129	1,827	C-1
9	OPERATING EXPENSES	22,888	0	22,888	8,375	31,263	
10	NET OPERATING INCOME	(8,269)	0	(8,269)	12,485	4,215	
11	RATE BASE	56,547	0	56,547		56,547	A-1
12	RATE OF RETURN	-14.62%				7.45%	
Sewer							
13	Sewer Sales Revenues	21,561	0	21,561	26,854	48,415	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	21,561	0	21,561	26,854	48,415	
16	Operation & Maintenance	37,063	0	37,063	397	37,459	B-6
17	Depreciation, net of CIAC Amort.	2,728	0	2,728		2,728	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	2,369	0	2,369	1,208	3,577	B-15
20	Provision for Income Taxes	(7,986)	0	(7,986)	9,390	1,404	C-1
21	OPERATING EXPENSES	34,174	0	34,174	10,995	45,169	
22	NET OPERATING INCOME	(12,613)	0	(12,613)	15,859	3,246	
23	RATE BASE	44,234	0	44,234		44,234	A-2
24	RATE OF RETURN	-28.51%				7.34%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

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

Line No.	(1) Description		(2) Interim Water	(3) Interim Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment		20,859	26,854
3				
4	TAXES OTHER THAN INCOME TAX			
5	RAF on Revenue Adjustment @	4.50%	939	1,208
6				
7	INCOME TAX ADJUSTMENT			
8	Rate Year Revenue at Present Rates		14,619	21,561
9	Plus Required Revenue Adjustment		20,859	26,854
10	Rate Year Revenue at Proposed Rates		35,478	48,415
11				
12	Less Operating Expenses Before Income Taxes		(29,435)	(43,764)
13	Less Interest Expense		(1,305)	(1,010)
14	Taxable Income		4,737	3,640
15	Income Tax at Composite Rate of	38.58%	1,827	1,404
16	Less Income Tax at Present Rates		5,301	7,986
17				
18	Income Tax Adjustment		7,129	9,390

Schedule of Requested Cost of Capital

Florida Public Service Commission

Rosalie Oaks
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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	21,271	37.62%	6.00%	2.26%	1,276	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	31,907	56.43%	9.12%	5.15%	2,910	D-2
5	Customer Deposits	487	0.86%	6.00%	0.05%	29	D-2
6	Accumulated Deferred Income Taxes	2,882	5.10%	0.00%	0.00%	0	D-2
7	Total	56,547	100.00%		7.45%	4,215	
SEWER							
8	Long-Term Debt	16,346	36.95%	6.00%	2.22%	981	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	24,519	55.43%	9.12%	5.06%	2,236	D-2
12	Customer Deposits	487	1.10%	6.00%	0.07%	29	D-2
13	Accumulated Deferred Income Taxes	2,882	6.52%	0.00%	0.00%	0	D-2
14	Total	44,234	100.00%		7.34%	3,246	

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