ORIGINAL

Beecher's Point
Water and Sewer

Docket No. 060368-WS

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

Putnam 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.

Beecher's Point
RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Beecher's Point
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	0	178,481	178,481	2,617	181,097	4,783	185,880	A-5
2	Utility Land & Land Rights	0	15,000	15,000	0	15,000	0	15,000	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(50,910)	(50,910)	(6,265)	(57,175)	(5,625)	(62,800)	A-9
6	Less: CIAC	0	(33,967)	(33,967)	(600)	(34,567)	(1,350)	(35,917)	A-12
7	Accumulated Amortization of CIAC	0	18,594	18,594	1,037	19,631	1,077	20,709	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	7,902	7,902	(317)	7,584	1,747	9,331	A-17
12	Total Rate Base	0	135,100	135,100	(3,529)	131,571	632	132,203	

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

5

Schedule of Sewer Rate Base

Florida Public Service Commission

Beecher's Point
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	0	361,456	361,456	1,715	363,171	747	363,918	A-6
2	Utility Land & Land Rights	0	22,251	22,251	0	22,251	0	22,251	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(54,890)	(54,890)	(14,210)	(69,100)	(12,622)	(81,722)	A-10
6	Less: CIAC	0	(20,569)	(20,569)	(600)	(21,169)	(1,350)	(22,519)	A-12
7	Accumulated Amortization of CIAC	0	15,679	15,679	912	16,591	701	17,292	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	3,105	3,105	(129)	2,976	551	3,528	A-17
12	Total Rate Base	0	327,032	327,032	(12,312)	314,720	(11,973)	302,747	

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Beecher's Point
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	812	397	
3	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	177,669	361,059	
4	Total Adjustments	178,481	361,456	
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	15,000	22,251	
9	Total Adjustments	15,000	22,251	
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	(6,447)	(14,726)	
19	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	(44,463)	(40,164)	
20	Total Adjustments	(50,910)	(54,890)	
21				
22	**(-)CIAC**			A-12
23	New connections	(0)	0	
24	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	(33,967)	(20,569)	
25	Total Adjustments	(33,967)	(20,569)	
26				
27	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
28	Amortization	1,032	990	
29	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	17,562	14,689	
30		18,594	15,679	
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	7,902	3,105	
43				
44	**OTHER**			
45	Not Applicable	0	0	
46				
47	**TOTAL RATE BASE ADJUSTMENTS**	135,100	327,032	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Beecher's Point
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	2,617	1,715	
3				
4	**UTILITY LAND & LAND RIGHTS**			A-5, A-6
5	Additions and retirements	0	0	
6				
7	**(-)NON-USED & USEFUL**			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	**CONSTRUCTION WORK IN PROGRESS**			
11	Not Applicable	0	0	
12				
13	**(-)ACCUMULATED DEPRECIATION**			A-9, A-10
14	Depreciation and retirements	(6,265)	(14,210)	
15				
16	**(-)CIAC**			A-12
17	New connections	(600)	(600)	
18				
19	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
20	Amortization	1,037	912	
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	(317)	(129)	
33				
34	**OTHER**			
35	Not Applicable	0	0	
36				
37	**TOTAL RATE BASE ADJUSTMENTS**	(3,529)	(12,312)	

UPIS Water Note:
#N/A

UPIS Sewer Note:
#N/A

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Beecher's Point
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	4,783	747	
3				
4	**UTILITY LAND & LAND RIGHTS**			A-5, A-6
5	Additions and retirements	0	0	
6				
7	**(-)NON-USED & USEFUL**			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	**CONSTRUCTION WORK IN PROGRESS**			
11	Not Applicable	0	0	
12				
13	**(-)ACCUMULATED DEPRECIATION**			A-9, A-10
14	Depreciation and retirements	(5,625)	(12,622)	
15				
16	**(-)CIAC**			A-12
17	New connections	(1,350)	(1,350)	
18				
19	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
20	Amortization	1,077	701	
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	1,747	551	
33				
34	**OTHER**			
35	Not Applicable	0	0	
36				
37	**TOTAL RATE BASE ADJUSTMENTS**	632	(11,973)	

UPIS Water Note:
Replacements of Distribution lines.

UPIS Sewer Note:
#N/A

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 1 of 2
Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	192,669	383,310
	2004		
46	Additions	556	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	193,225	383,310
	2005		
50	Additions	228	1,163
51	Retirements	0	0
52	Adjustments	604	205
53	12/31/05 Balance	194,057	384,678
	2006		
54	Additions	4,239	841
55	Retirements	(460)	0
56	Adjustments	1,521	517
57	12/31/06 Balance	199,357	386,036
	2007		
58	Additions	3,000	0
59	Retirements	(328)	0
60	Adjustments	746	253
61	12/31/07 Balance	202,775	386,289

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

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
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	192	0.00%	0	192	0.00%	0	192	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	15,000	0.00%	0	15,000	0.00%	0	15,000	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	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	WATER TREATMENT PLANT										
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT										
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	556	0.00%	0	556	0.00%	0	556	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	0.00%	0	46,823	0.00%	0	46,823	0.00%	0
27	331.4	Transm. & Distribution Mains	91,466	0.00%	0	93,220	0.00%	0	96,376	0.00%	0
28	333.4	Services	4,201	0.00%	0	4,201	0.00%	0	4,201	0.00%	0
29	334.4	Meters & Meter Installations	8,535	0.00%	0	8,623	0.00%	0	8,623	0.00%	0
30	335.4	Hydrants	750	0.00%	0	750	0.00%	0	750	0.00%	0
31	336.4	Backflow Prevention	25,842	0.00%	0	25,842	0.00%	0	25,842	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	GENERAL PLANT										
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	115	0.00%	0	890	0.00%	0	2,518	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL		193,481		0	196,097		0	200,880		0
	Total Land and Land Rights		15,000		0	15,000		0	15,000		0

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

Florida Public Service Commission

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

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

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

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

13

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
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	192	192	192	192	192	192	192	192	192	192	192	192	192	192
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	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,535
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	56	371	469	604	115
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	193,225	193,225	193,225	193,225	193,225	193,453	193,453	193,453	193,453	193,509	193,824	193,922	194,057	193,481
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

14

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
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	192	192	192	192	192	192	192	192	192	192	192	192	192	192
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	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	91,466	91,466	91,466	92,689	92,689	92,689	93,580	93,580	93,580	94,471	94,471	94,471	95,245	93,220
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	604	604	604	656	656	870	909	909	909	909	909	909	2,125	890
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	194,057	194,057	194,057	195,332	195,332	195,546	196,476	196,476	196,476	197,367	197,367	197,367	199,357	196,097
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

15

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Historical [ ] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
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	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	95,245	95,245	95,245	95,913	95,913	95,913	96,581	96,581	96,581	97,249	97,249	97,249	97,917	96,376
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,125	2,167	2,223	2,329	2,414	2,482	2,549	2,601	2,647	2,730	2,774	2,817	2,871	2,518
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	199,357	199,399	199,455	200,229	200,314	200,382	201,117	201,169	201,215	201,966	202,010	202,053	202,775	200,880
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

16

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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

	(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	170	0.00%	0	170	0.00%	0	170	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	198,853	0.00%	0	198,853	0.00%	0	198,853	0.00%	0
10	361.2	Collection Sewers - Gravity	21,227	0.00%	0	21,227	0.00%	0	21,227	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	6,858	0.00%	0	6,858	0.00%	0	6,858	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	22,251	0.00%	0	22,251	0.00%	0	22,251	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	112,119	0.00%	0	112,119	0.00%	0	112,119	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	647	0.00%	0	841	0.00%	0
22	389.3	Other Plant & Misc. Equipment	21,832	0.00%	0	21,832	0.00%	0	21,832	0.00%	0
23	TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50	GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	39	0.00%	0	302	0.00%	0	855	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	358	0.00%	0	1,163	0.00%	0	1,163	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63	TOTAL		383,707		0	385,422		0	386,169		0
64	Total Land and Land Rights		22,251		0	22,251		0	22,251		0

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

Florida Public Service Commission

Schedule: A-6
Page: 2 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

Florida Public Service Commission

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

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

Line 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	170	170	170	170	170	170	170	170	170	170	170	170	170	170
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
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	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
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	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	19	126	159	205	39
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	1,163	1,163	1,163	1,163	358
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	384,492	384,599	384,632	384,678	383,707
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

19

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
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	170	170	170	170	170	170	170	170	170	170	170	170	170	170
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
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	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
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	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	0	0	0	841	841	841	841	841	841	841	841	841	841	647
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	205	205	205	223	223	296	309	309	309	309	309	309	722	302
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	384,678	384,678	384,678	385,537	385,537	385,610	385,623	385,623	385,623	385,623	385,623	385,623	386,036	385,422
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

20

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Beecher's Point
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*	170	170	170	170	170	170	170	170	170	170	170	170	170	170
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
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	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
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	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119
21	371.3	Pumping Equipment	841	841	841	841	841	841	841	841	841	841	841	841	841	841
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	722	736	755	791	820	843	866	883	899	927	942	957	975	855
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	386,036	386,050	386,069	386,105	386,134	386,157	386,180	386,197	386,213	386,241	386,256	386,271	386,289	386,169
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

21

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Beecher's Point
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

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	44,463	40,164
	2004		
46	Additions	3,218	7,363
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	47,681	47,527
	2005		
50	Additions	6,453	14,725
51	Retirements	0	0
52	Adjustments	21	7
53	12/31/05 Balance	54,155	62,259
	2006		
54	Additions	5,990	13,156
55	Retirements	(460)	0
56	Adjustments	152	52
57	12/31/06 Balance	59,837	75,467
	2007		
58	Additions	5,807	12,372
59	Retirements	(328)	0
60	Adjustments	425	144
61	12/31/07 Balance	65,741	87,984

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

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Beecher's Point
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	67	0.00%	0	72	0.00%	0	76	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	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	13	0.00%	0	30	0.00%	0	47	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	5,573	0.00%	0	6,839	0.00%	0	8,104	0.00%	0
27	331.4	Transm. & Distribution Mains	30,400	0.00%	0	32,358	0.00%	0	34,074	0.00%	0
28	333.4	Services	2,052	0.00%	0	2,157	0.00%	0	2,262	0.00%	0
29	334.4	Meters & Meter Installations	1,098	0.00%	0	1,529	0.00%	0	1,960	0.00%	0
30	335.4	Hydrants	269	0.00%	0	285	0.00%	0	302	0.00%	0
31	336.4	Backflow Prevention	11,435	0.00%	0	13,821	0.00%	0	15,599	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3	0.00%	0	85	0.00%	0	376	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	50,910		0	57,175		0	62,800		0
		Total Land and Land Rights	0		0	0		0	0		0

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

Florida Public Service Commission

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

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

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

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

26

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	64	65	65	66	66	66	67	67	68	68	68	69	69	67
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	4	6	7	8	10	11	13	14	15	17	18	20	21	13
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	4,941	5,046	5,152	5,257	5,363	5,468	5,573	5,679	5,784	5,890	5,995	6,101	6,206	5,573
27	331.4	Transm. & Distribution Mains	29,383	29,553	29,722	29,891	30,061	30,230	30,400	30,569	30,738	30,908	31,077	31,246	31,416	30,400
28	333.4	Services	2,000	2,008	2,017	2,026	2,035	2,043	2,052	2,061	2,070	2,078	2,087	2,096	2,105	2,052
29	334.4	Meters & Meter Installations	886	921	956	991	1,026	1,062	1,098	1,134	1,170	1,205	1,241	1,277	1,313	1,098
30	335.4	Hydrants	260	262	263	265	266	267	269	270	271	273	274	276	277	269
31	336.4	Backflow Prevention	10,143	10,358	10,574	10,789	11,005	11,220	11,435	11,651	11,866	12,081	12,297	12,512	12,727	11,435
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	6	12	21	3
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	47,681	48,219	48,756	49,293	49,830	50,368	50,906	51,444	51,982	52,521	53,064	53,609	54,155	50,910
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

27

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical [ ] Projected [X]

Florida Public Service Commission

Schedule: A-9
Page: 4 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	69	70	70	70	71	71	72	72	72	73	73	74	74	72
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	21	22	24	25	27	28	30	31	32	34	35	37	38	30
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	6,206	6,312	6,417	6,523	6,628	6,734	6,839	6,944	7,050	7,155	7,261	7,366	7,472	6,839
27	331.4	Transm. & Distribution Mains	31,416	31,585	31,755	31,926	32,098	32,278	32,350	32,531	32,713	32,787	32,970	33,153	33,095	32,358
28	333.4	Services	2,105	2,113	2,122	2,131	2,140	2,148	2,157	2,166	2,175	2,183	2,192	2,201	2,210	2,157
29	334.4	Meters & Meter Installations	1,313	1,349	1,385	1,421	1,457	1,493	1,529	1,565	1,601	1,637	1,673	1,708	1,744	1,529
30	335.4	Hydrants	277	278	280	281	283	284	285	287	288	290	291	292	294	285
31	336.4	Backflow Prevention	12,727	12,943	13,158	13,373	13,589	13,732	13,876	14,019	14,163	14,307	14,450	14,594	14,737	13,821
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	21	29	38	47	56	68	81	93	106	118	131	144	173	85
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	54,155	54,702	55,248	55,798	56,347	56,836	57,218	57,709	58,199	58,583	59,076	59,568	59,837	57,175
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

28

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Historical [ ] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	74	74	75	75	76	76	76	77	77	78	78	78	79	76
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	40	41	43	44	45	47	48	50	51	53	54	56	47
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,472	7,577	7,683	7,788	7,894	7,999	8,104	8,210	8,315	8,421	8,526	8,632	8,737	8,104
27	331.4	Transm. & Distribution Mains	33,095	33,280	33,465	33,569	33,754	33,940	34,045	34,233	34,420	34,526	34,715	34,903	35,011	34,074
28	333.4	Services	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,288	2,297	2,306	2,315	2,262
29	334.4	Meters & Meter Installations	1,744	1,780	1,816	1,852	1,888	1,924	1,960	1,996	2,032	2,068	2,104	2,140	2,176	1,960
30	335.4	Hydrants	294	295	296	298	299	301	302	303	305	306	308	309	310	302
31	336.4	Backflow Prevention	14,737	14,881	15,024	15,168	15,312	15,455	15,599	15,742	15,886	16,029	16,173	16,316	16,460	15,599
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	173	203	234	266	300	334	370	406	443	481	519	558	598	376
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	59,837	60,349	60,861	61,295	61,811	62,328	62,766	63,286	63,807	64,248	64,772	65,297	65,741	62,800
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

29

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

Florida Public Service Commission

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

		(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	60	0.00%	0	65	0.00%	0	69	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	23,244	0.00%	0	29,866	0.00%	0	36,487	0.00%	0
10	361.2	Collection Sewers - Gravity	3,032	0.00%	0	3,504	0.00%	0	3,975	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	573	0.00%	0	754	0.00%	0	934	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	24,338	0.00%	0	29,996	0.00%	0	33,893	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	11	0.00%	0	55	0.00%	0
22	389.3	Other Plant & Misc. Equipment	3,642	0.00%	0	4,855	0.00%	0	6,068	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1	0.00%	0	29	0.00%	0	128	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	22	0.00%	0	113	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	54,890		0	69,100		0	81,722		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
Beecher's Point
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

31

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	58	58	59	59	60	60	60	61	61	61	62	62	62	60
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	19,933	20,485	21,037	21,588	22,140	22,692	23,244	23,796	24,347	24,899	25,451	26,003	26,555	23,244
10	361.2	Collection Sewers - Gravity	2,797	2,836	2,875	2,914	2,954	2,993	3,032	3,072	3,111	3,150	3,189	3,229	3,268	3,032
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	483	498	513	528	543	558	573	588	603	618	633	649	664	573
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	21,221	21,740	22,260	22,779	23,299	23,818	24,338	24,857	25,377	25,896	26,416	26,935	27,455	24,338
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	3,035	3,136	3,237	3,338	3,440	3,541	3,642	3,743	3,844	3,945	4,046	4,148	4,249	3,642
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	2	4	7	1
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	47,527	48,754	49,981	51,208	52,435	53,662	54,889	56,116	57,344	58,571	59,800	61,029	62,259	54,890
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

32

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical [ ] Projected [X]

Florida Public Service Commission

Schedule: A-10
Page: 4 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	62	63	63	63	64	64	65	65	65	66	66	66	67	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	26,555	27,107	27,658	28,210	28,762	29,314	29,866	30,417	30,969	31,521	32,073	32,625	33,177	29,866
10	361.2	Collection Sewers - Gravity	3,268	3,307	3,346	3,386	3,425	3,464	3,504	3,543	3,582	3,621	3,661	3,700	3,739	3,504
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	664	679	694	709	724	739	754	769	784	799	814	829	844	754
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	27,455	27,974	28,494	29,013	29,533	29,844	30,156	30,467	30,778	31,090	31,401	31,713	32,024	29,996
21	371.3	Pumping Equipment	0	0	0	0	0	4	8	12	16	19	23	27	31	11
22	389.3	Other Plant & Misc. Equipment	4,249	4,350	4,451	4,552	4,653	4,754	4,856	4,957	5,058	5,159	5,260	5,361	5,462	4,855
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	7	10	13	16	19	23	27	32	36	40	44	49	59	29
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	8	16	24	32	40	48	57	65	22
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		62,259	63,489	64,719	65,949	67,179	68,215	69,250	70,285	71,320	72,356	73,391	74,426	75,467	69,100
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

33

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Beecher's Point
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	67	67	67	68	68	68	69	69	69	70	70	71	71	69
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	33,177	33,728	34,280	34,832	35,384	35,936	36,487	37,039	37,591	38,143	38,695	39,247	39,798	36,487
10	361.2	Collection Sewers - Gravity	3,739	3,779	3,818	3,857	3,897	3,936	3,975	4,015	4,054	4,093	4,133	4,172	4,211	3,975
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	844	859	874	889	904	919	934	949	964	979	994	1,009	1,024	934
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	32,024	32,336	32,647	32,959	33,270	33,581	33,893	34,204	34,516	34,827	35,139	35,450	35,761	33,893
21	371.3	Pumping Equipment	31	35	39	43	47	51	55	58	62	66	70	74	78	55
22	389.3	Other Plant & Misc. Equipment	5,462	5,563	5,664	5,765	5,866	5,967	6,068	6,170	6,271	6,372	6,473	6,574	6,675	6,068
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	59	69	80	90	102	114	126	138	150	163	176	190	203	128
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	65	73	81	89	97	105	113	121	129	137	145	153	162	113
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	75,467	76,509	77,550	78,592	79,634	80,677	81,720	82,763	83,807	84,851	85,895	86,939	87,984	81,722
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

34

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	33,967	20,569
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	33,967	20,569
	2005		
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	33,967	20,569
	2006		
41	Additions	1,950	1,950
42	Adjustments	0	0
43	12/31/06 Balance	35,917	22,519
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	35,917	22,519

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

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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

	(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	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:									
1	Water Treatment Equipment	0	0.00%	0	305	0.00%	0	990	0.00%	0
2	Meter Fees	7,467	0.00%	0	7,507	0.00%	0	7,595	0.00%	0
3	Main Extension Charge	1,256	0.00%	0	1,450	0.00%	0	1,887	0.00%	0
4	Service Installation Fees	25,244	0.00%	0	25,306	0.00%	0	25,446	0.00%	0
5	Total Cash CIAC	33,967		0	34,567		0	35,917		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	33,967		0	34,567		0	35,917		0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	15,394	0.00%	0	15,794	0.00%	0	16,694	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	480	0.00%	0	628	0.00%	0	960	0.00%	0
16	Service Installation Fees	4,695	0.00%	0	4,747	0.00%	0	4,865	0.00%	0
17	Total Cash CIAC	20,569		0	21,169		0	22,519		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	20,569		0	21,169		0	22,519		0

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

38

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Beecher's Point
Docket No. 060368-WS
Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
	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	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569
	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	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Beecher's Point
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	0	0	0	0	0	0	330	330	330	660	660	660	990	305
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,510	7,510	7,510	7,552	7,552	7,552	7,595	7,507
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,466	1,466	1,466	1,676	1,676	1,676	1,887	1,450
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,311	25,311	25,311	25,379	25,379	25,379	25,446	25,306
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
	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	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,827	15,827	15,827	16,260	16,260	16,260	16,694	15,794
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	640	640	640	800	800	800	960	628
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,752	4,752	4,752	4,808	4,808	4,808	4,865	4,747
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169
	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	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169

40

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Beecher's Point
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	990	990	990	990	990	990	990	990	990	990	990	990	990	990
2	Meter Fees	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595
3	Main Extension Charge	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
4	Service Installation Fees	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446
5	Total Cash CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
	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	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960
16	Service Installation Fees	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865
17	Total Cash CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519
	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	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519

41

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	17,562	14,689
	2004		
35	Additions	516	495
36	Adjustments	0	0
37	12/31/04 Balance	18,078	15,184
	2005		
38	Additions	1,032	990
39	Adjustments	0	0
40	12/31/05 Balance	19,111	16,174
	2006		
41	Additions	1,051	763
42	Adjustments	0	0
43	12/31/06 Balance	20,161	16,937
	2007		
44	Additions	1,095	709
45	Adjustments	0	0
46	12/31/07 Balance	21,257	17,646

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

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
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**		
		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
Line No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash									
1	Water Treatment Equipment	4	0.00%	0	6	0.00%	0	25	0.00%	0
2	Meter Fees	2,457	0.00%	0	2,831	0.00%	0	3,209	0.00%	0
3	Main Extension Charge	238	0.00%	0	267	0.00%	0	312	0.00%	0
4	Service Installation Fees	15,895	0.00%	0	16,527	0.00%	0	17,162	0.00%	0
5	Total Cash	18,594		0	19,631		0	20,709		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	18,594		0	19,631		0	20,709		0
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	13,634	0.00%	0	14,411	0.00%	0	14,970	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	82	0.00%	0	92	0.00%	0	108	0.00%	0
16	Service Installation Fees	1,963	0.00%	0	2,087	0.00%	0	2,213	0.00%	0
17	Total Cash	15,679		0	16,591		0	17,292		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	15,679		0	16,591		0	17,292		0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
Docket No. 060368-WS
Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
	WATER														
	Cash														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

45

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
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	4	4	4	4	4	4	4	4	4	4	4	4	4	4
2	Meter Fees	2,271	2,302	2,333	2,364	2,395	2,426	2,457	2,488	2,520	2,551	2,582	2,613	2,644	2,457
3	Main Extension Charge	224	226	229	231	233	236	238	240	243	245	247	250	252	238
4	Service Installation Fees	15,580	15,632	15,685	15,737	15,790	15,843	15,895	15,948	16,000	16,053	16,105	16,158	16,211	15,895
5	Total Cash	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
	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	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	13,206	13,277	13,349	13,420	13,491	13,563	13,634	13,705	13,777	13,848	13,919	13,990	14,062	13,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
16	Service Installation Fees	1,902	1,912	1,922	1,933	1,943	1,953	1,963	1,974	1,984	1,994	2,005	2,015	2,025	1,963
17	Total Cash	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679
	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	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679

46

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
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	4	4	4	4	4	4	5	5	6	8	9	10	13	6
2	Meter Fees	2,644	2,675	2,706	2,737	2,769	2,800	2,831	2,862	2,893	2,925	2,956	2,988	3,020	2,831
3	Main Extension Charge	252	254	257	259	261	264	266	269	272	275	279	282	286	267
4	Service Installation Fees	16,211	16,263	16,316	16,368	16,421	16,474	16,526	16,579	16,632	16,685	16,738	16,790	16,843	16,527
5	Total Cash	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
	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	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	14,062	14,133	14,204	14,276	14,347	14,390	14,433	14,476	14,519	14,562	14,605	14,648	14,691	14,411
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
16	Service Installation Fees	2,025	2,036	2,046	2,056	2,066	2,077	2,087	2,097	2,108	2,118	2,128	2,138	2,149	2,087
17	Total Cash	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591
	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	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591

47

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Beecher's Point
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	13	15	17	19	21	23	25	28	30	32	34	36	38	25
2	Meter Fees	3,020	3,051	3,083	3,114	3,146	3,178	3,209	3,241	3,273	3,304	3,336	3,368	3,399	3,209
3	Main Extension Charge	286	290	295	299	303	308	312	317	321	326	330	335	339	312
4	Service Installation Fees	16,843	16,896	16,949	17,002	17,055	17,108	17,162	17,215	17,268	17,321	17,374	17,427	17,480	17,162
5	Total Cash	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
	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	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	14,691	14,737	14,784	14,831	14,877	14,924	14,970	15,017	15,064	15,110	15,157	15,204	15,250	14,970
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	98	99	101	103	105	107	108	110	112	114	115	117	119	108
16	Service Installation Fees	2,149	2,159	2,170	2,181	2,191	2,202	2,213	2,223	2,234	2,245	2,255	2,266	2,277	2,213
17	Total Cash	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292
	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	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292

48

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Beecher's Point
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	8.85%	8.85%

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

Beecher's Point
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**

Beecher's Point
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	0.143%	0.143%	0.143%
15	Assets Allocated - Water (line 7 x line 14)	3,098	3,086	3,900
16	Liabilities Allocated - Water (line 12 x line 14)	926	1,936	2,184
17	Allocation Percentage - Sewer	0.049%	0.049%	0.049%
18	Assests Allocated - Sewer (line 7 x line 17)	1,052	1,048	1,325
19	Liabilities Allocated - Sewer (line 12 x line 17)	314	658	742
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	432	1,402	3,112
21	Sewer	147	476	1,057
	Other Regulatory Assets			
22	Water	5,298	5,033	4,503
23	Sewer	2,221	2,110	1,888
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	0	0	0
	Total Balance Sheet CWC-this system			
26	**Water** (Lines 15-16+20+22+24)	7,902	7,584	9,331
27	**Sewer** (Lines 18-19+21+23+25)	3,105	2,976	3,528

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Beecher's Point
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

52

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Test Year Ended: 2006
Historical [ ] Projected [X]

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

Schedule: A-18
Page: 2 of 3
Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

53

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Beecher's Point
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 End 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

54

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Beecher's Point
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

55

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Test Year Ended 2006
Historical [ ] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Beecher's Point
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

Beecher's Point
NET OPERATING INCOME

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Beecher's Point
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	30,602	(8,549)	22,053	728	22,781	0	22,781	88,954	111,735	B-4
2	Operation & Maintenance	40,932	363	41,295	1,052	42,347	5,963	48,311	1,314	49,624	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	13,742	13,742	(1,297)	12,445	(637)	11,808	0	11,808	B-14
4	Amortization	0	0	0	222	222	0	222	0	222	B-3
5	Taxes Other Than Income	7,379	0	7,379	1,313	8,692	342	9,034	4,003	13,036	B-15
6	Provision for Income Taxes	(7,166)	(8,152)	(15,318)	(2,093)	(17,411)	(2,076)	(19,487)	30,984	11,497	C-1
7	OPERATING EXPENSES	41,145	5,954	47,099	(804)	46,295	3,592	49,887	36,301	86,188	
8	NET OPERATING INCOME	(10,543)	(14,503)	(25,046)	1,532	(23,514)	(3,592)	(27,106)	52,654	25,548	
9	RATE BASE	0	327,032	327,032	(12,312)	314,720	(11,973)	302,747		302,747	A-2
10	RATE OF RETURN	-		-7.66%						8.44%	

62

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point
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		(7,571)	(8,549)	
3	TOTAL		(7,571)	(8,549)	
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	124	54	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	556	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	85	37	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	450	196	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	177	77	
12	TOTAL		1,393	363	
13					
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives		6,474	14,732	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives		(1,032)	(990)	
17	TOTAL		5,441	13,742	
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		(5,382)	(8,152)	C-1
31	TOTAL		(5,382)	(8,152)	
32					
33	TOTAL INCOME ADJUSTMENTS		(6,118)	(2,594)	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [X]

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

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

Line No.	(1) Description		(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
	UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES				E-2, E-13
2	Customer growth		1,122	728	
3	TOTAL		1,122	728	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	3,313	(1,339)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	60	15	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	787	321	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	272	856	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	353	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges	(272)	683	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	6	452	
13	Chemicals	Adj. for increase in chlorine costs	63	(100)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature.	132	(428)	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office.	20	18	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(243)	(83)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	359	251	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.	(366)	(267)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	183	14	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	(91)	(356)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	67	7	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	5	118	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(288)	(213)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(3)	8	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	77	20	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(34)	(8)	
27	Insurance - Other	Adj. for volatile charges from year to year.	3	(12)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	3	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	None	0	0	
30	Reg. Comm. Exp. - Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	322	99	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	1,661	496	
33	Non-recurring 2005 Bonus True-up		32	14	
34	Purchased Power Rate Increase Pass Through		171	130	
35	Non-recurring 2005 Miscellaneous Expense reclassifications		2	1	
36	TOTAL		6,244	1,052	
37					
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements		(332)	(1,524)	
40	CIAC amortization adjusted for additional contributions		(18)	227	
41	TOTAL		(350)	(1,297)	
42					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006 - continued
Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	530	222	
45	-	0	0	
46	TOTAL	530	222	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	51	33	
50	2. Payroll tax adjustment	282	(108)	
51	3. Property taxes associated with plant additions	627	1,388	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	959	1,313	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(3,238)	(2,093)	
57	TOTAL	(3,238)	(2,093)	
58				
59	TOTAL INCOME ADJUSTMENTS	5,267	(76)	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [ ] Projected [X]

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

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

Line No.	(1) Description		(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
	UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES				E-13
2	Customer growth		0	0	
3	TOTAL		0	0	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	2,683	3,213	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(12)	(9)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	387	205	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	2,523	690	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	111	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	(12)	124	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	2	94	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	25	11	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	44	10	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	4	15	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	44	6	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	3	64	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	239	52	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	46	10	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	145	23	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	26	5	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	2	26	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	129	21	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	6	3	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	19	8	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	0	2	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	9	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.	(276)	(84)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	415	121	
33	Non-recurring 2005 Bonus True-up		33	14	
34	Purchased Power Rate Increase Pass Through		176	134	
35	Contractual Services - Other	Customer Call Center conversion	785	341	
36	Reg. Comm. Exp. - Rate Case Amort.		1,804	784	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion		(70)	(31)	
38	TOTAL		9,180	5,963	
39					
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements		90	(692)	
42	CIAC amortization adjusted for additional contributions		(45)	55	
43	TOTAL		45	(637)	
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		0	0	
52	2. Payroll tax adjustment		224	266	
53	3. Property taxes associated with plant additions		34	75	
54	4. Property Tax adjustment for Future Use plant		0	0	
55	TOTAL		258	342	
56					
57	F. INCOME TAXES				
58	1. Income tax impact of the adjustments to per book income		(3,662)	(2,076)	C-1
59	TOTAL		(3,662)	(2,076)	
60					
61	TOTAL INCOME ADJUSTMENTS		5,821	3,592	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point
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		48,927	88,954	
3					
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		723	1,314	
6					
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,202	4,003	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		36,379	22,781	
12	Plus Required Revenue Adjustment		48,927	88,954	
13	Rate Year Revenue at Proposed Rates		85,306	111,735	
14					
15	Less Operating Expenses Before Income Taxes		(69,480)	(74,691)	
16	Less Interest Expense		(3,096)	(7,243)	
17	Taxable Income		12,731	29,802	
18	Income Tax at Composite Rate of	38.58%	4,911	11,496	
19	Less Income Tax at Present Rates		12,293	19,487	
20					
21	Income Tax Adjustment		17,204	30,983	

Beecher's Point
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	184	118	192	290	337	680	257	331	202	198	83	678	3,550
2	703	Salaries & Wages - Officers, Exec.	0	3	5	4	4	4	4	3	4	4	4	(11)	27
3	704	Employee Pensions & Benefits	31	34	47	40	42	45	41	106	115	89	101	25	717
4	710	Purchased Sewage Treatment	0	2,765	2,784	2,772	2,771	2,777	2,773	2,765	2,779	2,770	2,772	3,472	31,201
5	711	Sludge Removal Expense	0	0	39	14	13	24	16	0	27	10	15	20	179
6	715	Purchased Power	56	57	90	63	58	78	84	53	97	58	69	99	862
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	1
8	718	Chemicals	0	0	33	12	11	20	14	0	23	9	12	17	152
9	720	Materials & Supplies	0	0	4	1	1	55	151	0	126	1	1	140	480
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	56	0	0	58
11	732	Contractual Services - Accounting	0	3	8	5	5	44	31	9	21	8	11	14	159
12	733	Contractual Services - Legal	0	0	1	0	0	0	0	0	1	0	0	0	4
13	734	Contractual Services - Mgmt. Fees	0	31	74	52	58	61	50	48	49	52	67	65	608
14	735	Contractual Services - Testing	0	0	8	3	3	5	3	0	5	2	3	4	36
15	736	Contractual Services - Other	306	111	137	221	120	171	116	258	148	232	140	564	2,521
16	741	Rental of Building/Real Prop.	0	0	4	1	1	2	2	0	3	1	1	2	17
17	742	Rental of Equipment	0	0	2	1	1	1	1	0	1	0	1	1	8
18	750	Transportation Expenses	0	15	28	20	21	24	25	17	30	23	26	17	246
19	756	Insurance - Vehicle	0	1	2	1	1	1	1	1	1	1	1	1	14
20	757	Insurance - General Liability	0	2	3	2	2	3	2	2	3	2	2	3	27
21	758	Insurance - Workman's Comp.	0	2	3	2	2	3	2	2	3	2	2	2	26
22	759	Insurance - Other	0	2	3	2	2	2	2	2	3	2	2	2	26
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	3	1	1	2	1	0	2	1	1	2	15
28		**TOTAL SEWER O & M EXPENSES**	577	3,144	3,468	3,510	3,455	4,004	3,576	3,597	3,642	3,523	3,317	5,118	40,932

74

Beecher's Point
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	287	184	247	393	311	134	40	133	121	128	127	106	2,211
2	703	Salaries & Wages - Officers, Exec.	4	5	(0)	6	3	6	8	2	2	2	2	1	42
3	704	Employee Pensions & Benefits	78	95	91	123	99	118	133	61	61	61	61	56	1,038
4	710	Purchased Sewage Treatment	2,772	2,787	2,793	2,795	2,765	2,794	2,811	2,566	2,628	2,451	2,451	2,443	32,057
5	711	Sludge Removal Expense	14	44	57	60	1	59	93	44	42	44	44	29	532
6	715	Purchased Power	109	142	117	133	110	225	311	84	84	81	81	69	1,546
7	716	Fuel for Power Production	12	38	49	51	1	50	80	38	36	38	37	24	453
8	718	Chemicals	1	4	6	6	0	6	9	4	4	4	4	3	52
9	720	Materials & Supplies	0	0	1	1	0	1	1	10	10	9	9	9	52
10	731	Contractual Services - Engineering	2	6	8	8	0	8	12	7	7	7	7	5	76
11	732	Contractual Services - Accounting	3	15	9	9	4	9	10	4	4	3	3	3	76
12	733	Contractual Services - Legal	8	26	33	35	0	34	54	26	24	26	25	17	308
13	734	Contractual Services - Mgmt. Fees	37	47	46	45	38	51	36	9	8	9	9	6	340
14	735	Contractual Services - Testing	1	4	5	6	0	6	9	4	4	4	4	3	50
15	736	Contractual Services - Other	301	132	133	208	230	133	134	184	188	175	175	174	2,165
16	741	Rental of Building/Real Prop.	1	2	3	3	0	3	4	2	2	2	2	1	23
17	742	Rental of Equipment	3	11	14	14	0	14	22	11	10	11	10	7	126
18	750	Transportation Expenses	19	19	18	9	0	2	1	1	1	1	1	0	71
19	756	Insurance - Vehicle	1	2	3	3	1	3	4	1	1	1	1	1	22
20	757	Insurance - General Liability	6	6	6	6	5	6	7	1	1	1	1	1	47
21	758	Insurance - Workman's Comp.	1	2	2	2	1	2	3	1	1	1	1	1	18
22	759	Insurance - Other	2	2	2	2	2	2	2	0	0	0	0	0	14
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	1	4	5	5	0	5	8	50	55	55	55	53	295
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	120	123	115	115	115	588
28		**TOTAL SEWER O & M EXPENSES**	3,666	3,576	3,646	3,920	3,572	3,669	3,792	3,364	3,417	3,229	3,225	3,127	42,203

75

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2007
Historical [ ] Projected [X]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701	Salaries & Wages - Employees	412	453	471	474	394	473	520	453	450	453	452	432	5,438
2	703	Salaries & Wages - Officers, Exec.	1	3	3	4	0	4	6	3	3	3	3	2	32
3	704	Employee Pensions & Benefits	93	114	108	143	116	140	158	76	75	76	75	69	1,243
4	710	Purchased Sewage Treatment	2,829	2,847	2,854	2,856	2,820	2,855	2,876	2,622	2,684	2,505	2,504	2,495	32,747
5	711	Sludge Removal Expense	17	53	69	72	1	71	113	54	51	54	53	35	642
6	715	Purchased Power	125	165	137	154	126	261	360	99	99	96	96	82	1,800
7	716	Fuel for Power Production	15	45	59	61	1	60	96	46	43	46	45	30	547
8	718	Chemicals	2	5	7	7	0	7	11	5	5	5	5	3	62
9	720	Materials & Supplies	0	1	1	1	0	1	1	12	12	12	12	11	62
10	731	Contractual Services - Engineering	2	7	9	10	0	9	15	8	8	8	8	6	91
11	732	Contractual Services - Accounting	3	15	10	10	4	10	11	4	4	3	3	3	82
12	733	Contractual Services - Legal	10	31	40	42	1	41	65	31	30	31	31	20	372
13	734	Contractual Services - Mgmt. Fees	42	54	53	51	43	58	42	11	10	11	11	7	392
14	735	Contractual Services - Testing	2	5	7	7	0	7	11	5	5	5	5	3	60
15	736	Contractual Services - Other	303	133	134	210	232	134	136	185	189	177	177	177	2,188
16	741	Rental of Building/Real Prop.	1	2	3	3	0	3	5	2	2	2	2	2	28
17	742	Rental of Equipment	4	13	16	17	0	17	27	13	12	13	13	8	153
18	750	Transportation Expenses	25	24	23	12	0	2	2	1	1	1	1	1	92
19	756	Insurance - Vehicle	1	3	3	3	1	3	4	2	1	2	1	1	25
20	757	Insurance - General Liability	6	7	7	8	6	8	8	1	1	1	1	1	56
21	758	Insurance - Workman's Comp.	1	2	2	2	1	2	3	1	1	1	1	1	20
22	759	Insurance - Other	2	2	2	2	2	2	2	0	0	0	0	0	14
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	1	4	6	6	0	6	9	34	36	37	36	35	211
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	145	148	139	139	139	710
28		**TOTAL SEWER O & M EXPENSES**	3,899	3,988	4,026	4,155	3,748	4,174	4,481	3,812	3,871	3,679	3,674	3,561	47,069

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

Beecher's Point
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	1,929	3,656	1,727	89.54%
2	603	Salaries & Wages - Officers, Exec.	0	102	102	-
3	604	Employee Pensions & Benefits	630	951	321	51.00%
4	610	Purchased Water	21,253	26,495	5,242	24.66%
5	615	Purchased Power	94	1,195	1,101	1171.58%
6	616	Fuel for Power Production	0	5	5	-
7	618	Chemicals	0	56	56	-
8	620	Materials & Supplies	84	98	14	17.13%
9	631	Contractual Services - Engineering	0	9	9	-
10	632	Contractual Services - Accounting	27	656	629	2331.41%
11	633	Contractual Services - Legal	69	125	56	81.00%
12	634	Contractual Services - Mgmt. Fees	0	1,759	1,759	-
13	635	Contractual Services - Testing	426	769	343	80.42%
14	636	Contractual Services - Other	812	1,744	932	114.76%
15	641	Rental of Building/Real Prop.	47	59	12	25.78%
16	642	Rental of Equipment	3	4	1	42.14%
17	650	Transportation Expenses	7,028	829	(6,199)	-88.20%
18	656	Insurance - Vehicle	25	48	23	90.03%
19	657	Insurance - General Liability	52	93	41	79.65%
20	658	Insurance - Workman's Comp.	28	55	27	96.43%
21	659	Insurance - Other	7	75	68	972.19%
22	660	Advertising Expense	15	3	(12)	-79.94%
23	666	Reg. Comm. Exp. - Rate Case Amort.	180	0	(180)	-100.00%
24	667	Reg. Comm. Exp. - Other	52	0	(52)	-100.00%
25	670	Bad Debt Expense	84	465	381	453.38%
26	675	Miscellaneous Expense	1,504	349	(1,155)	-76.78%
27		**TOTAL WATER O & M EXPENSES**	34,349	39,602	5,253	15.29%
28		Total Customers (ERCs)	87.1	95.6	8.5	9.76%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				21.07%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Beecher's Point
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

Beecher's Point
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	1,428	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	28601DRAIN KLEEN	Oth-Collections-Mgmt	640	Oth-Collections-Mgmt
12	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	1,335	Oth-T&D-Maint
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Beecher's Point
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	0.391%	0	0.170%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.391%	7,216	0.170%	3,135
h						
i	Total Projected Rate Case Expense	1,845,725		7,216		3,135
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	461,431		1,804		784
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

Beecher's Point
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	

Allocation of Expenses

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected [ ]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A) Water	(5) Sewer	(6) Other	(7) Total	(8) Allocation Method	(9) Amounts Allocated Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.14%	0.05%		0.19%	Customers *	102	27		129
2	604 / 704	Pensions & Benefits	0.14%	0.05%		0.19%	Customers *	951	717		1,668
3	632 / 732	Contractual Services - Acctg	0.14%	0.05%		0.19%	Customers *	656	159		815
4	633 / 733	Contractual Services - Legal	0.14%	0.05%		0.19%	Customers *	125	57		182
5	634 / 734	Contractual Services - Mgmt.	0.14%	0.05%		0.19%	Customers *	1,759	608		2,367
6	641 / 741	Rental of Building/Real Prop.	0.14%	0.05%		0.19%	Customers *	59	17		76
7	656 / 756	Insurance - Vehicle	0.14%	0.05%		0.19%	Customers *	48	14		61
8	657 / 757	Insurance - General Liability	0.14%	0.05%		0.19%	Customers *	93	27		120
9	658 / 758	Insurance - Work. Comp.	0.14%	0.05%		0.19%	Customers *	55	26		81
10	659 / 759	Insurance - Other	0.14%	0.05%		0.19%	Customers *	75	26		101
11	675 / 775	Miscellaneous Expense	0.14%	0.05%		0.19%	Customers *	349	92		441

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [X] Projected [X]

Schedule: B-12
Page: 2 of 3
Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A) Water	(5) Sewer	(6) Other	(7) Total	(8) Allocation Method	(9) Amounts Allocated Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.14%	0.05%		0.19%	Customers *	161	42		203
2	604 / 704	Pensions & Benefits	0.14%	0.05%		0.19%	Customers *	1,738	1,038		2,777
3	632 / 732	Contractual Services - Acctg	0.14%	0.05%		0.19%	Customers •	414	76		489
4	633 / 733	Contractual Services - Legal	0.14%	0.05%		0.19%	Customers •	484	308		792
5	634 / 734	Contractual Services - Mgmt.	0.14%	0.05%		0.19%	Customers *	1,393	340		1,734
6	641 / 741	Rental of Building/Real Prop.	0.14%	0.05%		0.19%	Customers *	126	23		150
7	656 / 756	Insurance - Vehicle	0.14%	0.05%		0.19%	Customers *	45	22		67
8	657 / 757	Insurance - General Liability	0.14%	0.05%		0.19%	Customers *	171	47		218
9	658 / 758	Insurance - Work. Comp.	0.14%	0.05%		0.19%	Customers *	21	18		39
10	659 / 759	Insurance - Other	0.14%	0.05%		0.19%	Customers *	78	14		92
11	675 / 775	Miscellaneous Expense	0.14%	0.05%		0.19%	Customers *	2,013	589		2,602

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

• These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2007
Historical [ ] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A) Water	(5) Sewer	(6) Other	(7) Total	(8) Allocation Method	(9) Amounts Allocated Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	0.25%	0.11%		0.35%	ERCs *	149	32		181
2	604 / 704	Pensions & Benefits	0.25%	0.11%		0.35%	ERCs *	2,125	1,243		3,368
3	632 / 732	Contractual Services - Acctg	0.25%	0.11%		0.35%	ERCs *	458	82		539
4	633 / 733	Contractual Services - Legal	0.25%	0.11%		0.35%	ERCs *	487	372		859
5	634 / 734	Contractual Services - Mgmt.	0.25%	0.11%		0.35%	ERCs *	1,632	392		2,024
6	641 / 741	Rental of Building/Real Prop.	0.25%	0.11%		0.35%	ERCs *	153	28		181
7	656 / 756	Insurance - Vehicle	0.25%	0.11%		0.35%	ERCs *	51	25		77
8	657 / 757	Insurance - General Liability	0.25%	0.11%		0.35%	ERCs *	190	56		245
9	658 / 758	Insurance - Work. Comp.	0.25%	0.11%		0.35%	ERCs *	21	20		41
10	659 / 759	Insurance - Other	0.25%	0.11%		0.35%	ERCs *	87	14		101
11	666 / 766	Rate Case Amort	0.39%	0.17%		0.56%	ERCs	1,804	784		2,588
12	675 / 775	Miscellaneous Expense	0.25%	0.11%		0.35%	ERCs *	2,358	679		3,037

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected [ ]

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

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

Line No.	(1) Account No. and Name		(5) Depreciation Expense 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense
1	INTANGIBLE PLANT						
2	301.1	Organization	0	0	0	100.00%	0
3	302.1	Franchises	0	5	5	100.00%	5
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	100.00%	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2	Wells & Springs	0	0	0	100.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2	Supply Mains	0	0	0	100.00%	0
13	310.2	Power Generation Equipment	0	0	0	100.00%	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	100.00%	0
18	304.3	Structures & Improvements	0	0	0	100.00%	0
19	311.3	Pumping Equipment	0	0	0	100.00%	0
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	100.00%	0
24	304.4	Structures & Improvements	0	17	17	100.00%	17
25	311.4	Pumping Equipment	0	0	0	100.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	1,265	1,265	100.00%	1,265
27	331.4	Transm. & Distribution Mains	0	2,033	2,033	100.00%	2,033
28	333.4	Services	0	105	105	100.00%	105
29	334.4	Meters & Meter Installations	0	427	427	100.00%	427
30	335.4	Hydrants	0	17	17	100.00%	17
31	336.4	Backflow Prevention	0	2,584	2,584	100.00%	2,584
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	100.00%	0
35	304.5	Structures & Improvements	0	0	0	100.00%	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51	Computer Equipment	0	21	21	100.00%	21
38	341.5	Transportation Equipment	0	0	0	100.00%	0
39	342.5	Stores Equipment	0	0	0	100.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0
43	346.5	Communication Equipment	0	0	0	100.00%	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0
46		TOTAL DEPRECIATION EXPENSE	0	6,474	6,474		6,474
		Composite U&U Rate				100.00%	
47		(LESS) AMORTIZATION OF CIAC	0	(1,032)	(1,032)		(1,032)
48		NET DEPRECIATION EXPENSE - WATER	0	5,441	5,441		5,441
49		Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [X]

Schedule: B-13
Page: 2 of 3
Preparer: Jack Schreyer

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

	(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	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	5	0	5	100.00%	5	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	0	0	0	100.00%	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	0	0	0	100.00%	0	0
13	310.2	Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	0	0	0	100.00%	0	0
19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	17	0	17	100.00%	17	0
25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,265	0	1,265	100.00%	1,265	0
27	331.4	Transm. & Distribution Mains	2,140	0	2,140	100.00%	2,140	107
28	333.4	Services	105	0	105	100.00%	105	0
29	334.4	Meters & Meter Installations	431	0	431	100.00%	431	4
30	335.4	Hydrants	17	0	17	100.00%	17	0
31	336.4	Backflow Prevention	2,010	0	2,010	100.00%	2,010	(574)
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	0	0	0	100.00%	0	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51	Computer Equipment	152	0	152	100.00%	152	131
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5	Communication Equipment	0	0	0	100.00%	0	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0
42		TOTAL DEPRECIATION EXPENSE	6,142	0	6,142		6,142	(332)
		Composite NU&U Rate				100.00%		
43		(LESS) AMORTIZATION OF CIAC	(1,051)	0	(1,051)		(1,051)	(18)
44		NET DEPRECIATION EXPENSE - WATER	5,092	0	5,092		5,092	(350)

Net Depreciation Expense - Water

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Year Ended: 12/31/2007
Historical [ ] Projected [X]

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

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

Line No.	(1) Account No. and Name		(5) 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	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	5	0	5	100.00%	5	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	0	0	0	100.00%	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	0	0	0	100.00%	0	0
13	310.2	Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT							
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	0	0	0	100.00%	0	0
19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	17	0	17	100.00%	17	0
25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,265	0	1,265	100.00%	1,265	0
27	331.4	Transm. & Distribution Mains	2,243	0	2,243	100.00%	2,243	104
28	333.4	Services	105	0	105	100.00%	105	0
29	334.4	Meters & Meter Installations	431	0	431	100.00%	431	0
30	335.4	Hydrants	17	0	17	100.00%	17	0
31	336.4	Backflow Prevention	1,723	0	1,723	100.00%	1,723	(287)
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	0	0	0	100.00%	0	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51	Computer Equipment	425	0	425	100.00%	425	273
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5	Communication Equipment	0	0	0	100.00%	0	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0
42		TOTAL DEPRECIATION EXPENSE	6,232	0	6,232		6,232	90
		Composite NU&U Rate				100.00%		
43		(LESS) AMORTIZATION OF CIAC	(1,095)	0	(1,095)		(1,095)	(45)
44		NET DEPRECIATION EXPENSE - WATER	5,136	0	5,136		5,136	45

Net Depreciation Expense - Sewer

Florida Public Service Commission

Beecher's Point
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.

	(1)		(5)	(6)	(7)	(8)	(9)
			Depreciation Expense				
Line No.	Account No. and Name		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
1	INTANGIBLE PLANT						
2	351.1	Organization	0	0	0	100.00%	0
3	352.1	Franchises	0	4	4	100.00%	4
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	0	0	100.00%	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0
9	360.2	Collection Sewers - Force	0	6,622	6,622	100.00%	6,622
10	361.2	Collection Sewers - Gravity	0	471	471	100.00%	471
11	362.2	Special Collecting Structures	0	0	0	100.00%	0
12	363.2	Services to Customers	0	180	180	100.00%	180
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0
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	0	0	0	100.00%	0
20	370.3	Receiving Wells	0	6,234	6,234	100.00%	6,234
21	371.3	Pumping Equipment	0	0	0	100.00%	0
22	389.3	Other Plant & Misc. Equipment	0	1,214	1,214	100.00%	1,214
23	TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0	0	100.00%	0
25	354.4	Structures & Improvements	0	0	0	100.00%	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0
27	380.4	Treatment & Disposal Equipment	0	0	0	100.00%	0
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	0	0	100.00%	0
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	0	0	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	0	0	0	100.00%	0
52	354.7	Structures & Improvements	0	0	0	100.00%	0
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71	Computer Equipment	0	7	7	100.00%	7
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	0	0	0	100.00%	0
61	397.7	Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7	Other Tangible Plant	0	0	0	100.00%	0
63		TOTAL DEPRECIATION EXPENSE	0	14,732	14,732		14,732
		Composite NU&U Rate				100.00%	
64		(LESS) AMORTIZATION OF CIAC	0	(990)	(990)		(990)
65		NET DEPRECIATION EXPENSE - SEWER	0	13,742	13,742		13,742
66		Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Beecher's Point
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	4	0	4	100.00%	4	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	0	0	0	100.00%	0	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	6,622	0	6,622	100.00%	6,622	0
10	361.2	Collection Sewers - Gravity	472	0	472	100.00%	472	0
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2	Services to Customers	180	0	180	100.00%	180	0
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	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	4,569	0	4,569	100.00%	4,569	(1,664)
21	371.3	Pumping Equipment	31	0	31	100.00%	31	31
22	389.3	Other Plant & Misc. Equipment	1,213	0	1,213	100.00%	1,213	(1)
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	0	0	0	100.00%	0	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	0	0	0	100.00%	0	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	0	0	0	100.00%	0	0
54	390.71	Computer Equipment	52	0	52	100.00%	52	45
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	65	0	65	100.00%	65	65
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	0	0	0	100.00%	0	0
63		TOTAL DEPRECIATION EXPENSE	13,208	0	13,208		13,208	(1,524)
		Composite NU&U Rate				100.00%		
64		(LESS) AMORTIZATION OF CIAC	(763)	0	(763)		(763)	227
65		NET DEPRECIATION EXPENSE - SEWER	12,445	0	12,445		12,445	(1,297)

Beecher's Point
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.

	(1)		(5)	(6)	(7)	(8)	(9)	(10)
			Depreciation Expense					
Line No.	Account No. and Name		2007 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	4	0	4	100.00%	4	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	0	0	0	100.00%	0	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	6,622	0	6,622	100.00%	6,622	0
10	361.2	Collection Sewers - Gravity	472	0	472	100.00%	472	0
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2	Services to Customers	180	0	180	100.00%	180	0
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	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	3,737	0	3,737	100.00%	3,737	(832)
21	371.3	Pumping Equipment	47	0	47	100.00%	47	16
22	389.3	Other Plant & Misc. Equipment	1,213	0	1,213	100.00%	1,213	(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	0	0	0	100.00%	0	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	0	0	0	100.00%	0	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	0	0	0	100.00%	0	0
54	390.71	Computer Equipment	144	0	144	100.00%	144	93
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	97	0	97	100.00%	97	32
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	0	0	0	100.00%	0	0
63		TOTAL DEPRECIATION EXPENSE	12,516	0	12,516		12,516	(692)
		Composite NU&U Rate				100.00%		
64		(LESS) AMORTIZATION OF CIAC	(709)	0	(709)		(709)	55
65		NET DEPRECIATION EXPENSE - SEWER	11,808	0	11,808		11,808	(637)

Taxes Other Than Income

Florida Public Service Commission

Beecher's Point
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	1,587	311	2,749		4,647	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	1,587	311	2,749	0	4,647	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	51				51	E-13
9	Payroll Tax Adjustment		282			282	B-5
10	Plant in Service Adjustment			627		627	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	51	282	627	0	959	
13	Adjusted Intermed. Year (2006)	1,637	593	3,376	0	5,606	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		224			224	B-5
17	Plant in Service Adjustment			34		34	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	224	34	0	258	
20	Adjusted Projected Rate Year (2007)	1,637	817	3,410	0	5,864	
21	RAFs Assoc. with Revenue Increase	2,202				2,202	B-3
22	Total Projected Rate Year (2007)	3,839	817	3,410	0	8,066	
Sewer							
23	Test Year (2005) Per Books	992	296	6,091		7,379	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)	992	296	6,091	0	7,379	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	33				33	E-2
31	Payroll Tax Adjustment		(108)			(108)	B-6
32	Plant in Service Adjustment			1,388		1,388	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	33	(108)	1,388	0	1,313	
35	Adjusted Intermed. Year (2006)	1,025	188	7,479	0	8,692	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		266			266	B-6
39	Plant in Service Adjustment			75		75	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	266	75	0	342	
	Adjusted Projected Rate Year (2007)	1,025	454	7,554	0	9,034	
42	RAFs Assoc. with Revenue Increase	4,003				4,003	B-3
43	Total Projected Rate Year (2007)	5,028	454	7,554	0	13,036	

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

Beecher's Point
TAX SCHEDULES

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Beecher's Point
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	(11)	(6,933)	(6,944)	(2,295)	(9,240)	(3,662)	(12,902)	C-2
2	Deferred Income Tax Expense	0	1,551	1,551	(943)	609	0	609	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	(11)	(5,382)	(5,393)	(3,238)	(8,631)	(3,662)	(12,293)	
Sewer									
7	Current Tax Expense	(7,166)	(11,762)	(18,928)	100	(18,827)	(2,076)	(20,903)	C-2
8	Deferred Income Tax Expense	0	3,610	3,610	(2,194)	1,416	0	1,416	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	(7,166)	(8,152)	(15,318)	(2,093)	(17,411)	(2,076)	(19,487)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Beecher's Point
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	(28)	(14,405)	(14,433)	(17,709)	(22,654)	(40,364)	B-1, B-2
2	Less: Interest Charges	0	(3,195)	(3,195)	0	(7,836)	(7,836)	C-3
3	Taxable Income	(28)	(17,601)	(17,629)	(17,709)	(30,490)	(48,200)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	4,022	4,022	9,358	0	9,358	C-5
7	Total Schedule M Adjustments	0	4,022	4,022	9,358	0	9,358	
8	Taxable Income Before State Taxes	(28)	(21,623)	(21,651)	(27,067)	(30,490)	(57,558)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(2)	(1,189)	(1,191)	(1,489)	(1,677)	(3,166)	
13	Federal Taxable Income	(27)	(16,411)	(16,438)	(16,221)	(28,813)	(45,034)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(9)	(5,744)	(5,753)	(5,677)	(10,085)	(15,762)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(9)	(5,744)	(5,753)	(5,677)	(10,085)	(15,762)	
18	Summary:							
19	Current State Income Tax	(2)	(1,189)	(1,191)	(1,489)	(1,677)	(3,166)	
20	Current Federal Income Tax	(9)	(5,744)	(5,753)	(5,677)	(10,085)	(15,762)	
21	Total Current Income Tax Expense (To C-1)	(11)	(6,933)	(6,944)	(7,166)	(11,762)	(18,928)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Beecher's Point
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	(14,433)	(6,260)	(20,694)	(40,364)	(562)	(40,925)	B-1, B-2
2	Less: Interest Charges	(3,195)	83	(3,112)	(7,836)	295	(7,541)	C-3
3	Taxable Income	(17,629)	(6,177)	(23,806)	(48,200)	(267)	(48,466)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	4,022	(2,444)	1,578	9,358	(5,687)	3,671	C-5
7	Total Schedule M Adjustments	4,022	(2,444)	1,578	9,358	(5,687)	3,671	
8	Taxable Income Before State Taxes	(21,651)	(3,733)	(25,384)	(57,558)	5,420	(52,137)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(1,191)	(205)	(1,396)	(3,166)	298	(2,868)	
13	Federal Taxable Income	(16,438)	(5,972)	(22,410)	(45,034)	(565)	(45,599)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(5,753)	(2,090)	(7,843)	(15,762)	(198)	(15,960)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(5,753)	(2,090)	(7,843)	(15,762)	(198)	(15,960)	
18	Summary:							
19	Current State Income Tax	(1,191)	(205)	(1,396)	(3,166)	298	(2,868)	
20	Current Federal Income Tax	(5,753)	(2,090)	(7,843)	(15,762)	(198)	(15,960)	
21	Total Current Income Tax Expense (To C-1)	(6,944)	(2,295)	(9,240)	(18,928)	100	(18,827)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Beecher's Point
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	(20,694)	(9,483)	(30,177)	(40,925)	(5,668)	(46,593)	B-1, B-2
2	Less: Interest Charges	(3,112)	(10)	(3,123)	(7,541)	287	(7,255)	C-3
3	Taxable Income	(23,806)	(9,493)	(33,299)	(48,466)	(5,381)	(53,847)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,578	0	1,578	3,671	0	3,671	C-5
7	Total Schedule M Adjustments	1,578	0	1,578	3,671	0	3,671	
8	Taxable Income Before State Taxes	(25,384)	(9,493)	(34,877)	(52,137)	(5,381)	(57,518)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(1,396)	(522)	(1,918)	(2,868)	(296)	(3,164)	
13	Federal Taxable Income	(22,410)	(8,971)	(31,381)	(45,599)	(5,085)	(50,684)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(7,843)	(3,140)	(10,983)	(15,960)	(1,780)	(17,739)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(7,843)	(3,140)	(10,983)	(15,960)	(1,780)	(17,739)	
18	Summary:							
19	Current State Income Tax	(1,396)	(522)	(1,918)	(2,868)	(296)	(3,164)	
20	Current Federal Income Tax	(7,843)	(3,140)	(10,983)	(15,960)	(1,780)	(17,739)	
21	Total Current Income Tax Expense (To C-1)	(9,240)	(3,662)	(12,902)	(18,827)	(2,076)	(20,903)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Beecher's Point
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	3,191	3,191	Note*	0	7,829	7,829	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	4	4		0	7	7	
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	3,195	3,195		0	7,836	7,836	

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)	135,100		327,032	
Weighted Cost of Long Term Debt (D-1)	2.36%	3,191	2.39%	7,829
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,191		7,829

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Beecher's Point
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	3,191	(83)	3,108	Note*	7,829	(295)	7,534	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	4	0	4		7	0	7	
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	3,195	(83)	3,112		7,836	(295)	7,541	

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)	131,571		314,720	
Weighted Cost of Long Term Debt (D-1)	2.35%	3,108	2.39%	7,534
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,108		7,534

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Beecher's Point
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	3,108	15	3,123	Note*	7,534	(287)	7,248	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	4	0	4		7	0	7	
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	3,112	15	3,127		7,541	(287)	7,255	

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)	132,203		302,747	
Weighted Cost of Long Term Debt (D-1)	2.34%	3,123	2.39%	7,248
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,123		7,248

Book/Tax Differences - Permanent

Florida Public Service Commission

Beecher's Point
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

Beecher's Point
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	0	6,270	6,270	1,928	13,742	15,671	
2	Book Depreciation & Amortization	0	5,441	5,441	0	13,742	13,742	B-13,14
3	Difference	0	829	829	1,928	0	1,928	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	1,246	1,246	2,900	0	2,900	
6	Regulatory Assets	0	1,118	1,118	2,602	0	2,602	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	4,022	4,022	9,358	0	9,358	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	221	221	515	0	515	
11	Timing Differences for Federal Taxes	0	3,801	3,801	8,843	0	8,843	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	1,330	1,330	3,095	0	3,095	
14	Total Deferred Taxes (to C-1)	0	1,551	1,551	3,610	0	3,610	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Beecher's Point
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	6,270	(390)	5,880	15,671	(1,390)	14,280	
2	Book Depreciation & Amortization	5,441	(350)	5,092	13,742	(1,297)	12,445	B-13,14
3	Difference	829	(40)	789	1,928	(93)	1,835	
4	Other Timing Differences (Itemize):							
5	Bad Debt	1,246	(1,246)	0	2,900	(2,900)	0	
6	Regulatory Assets	1,118	(1,118)	0	2,602	(2,602)	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	4,022	(2,444)	1,578	9,358	(5,687)	3,671	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	221	(134)	87	515	(313)	202	
11	Timing Differences for Federal Taxes	3,801	(2,310)	1,491	8,843	(5,374)	3,469	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	1,330	(808)	522	3,095	(1,881)	1,214	
14	Total Deferred Taxes (to C-1)	1,551	(943)	609	3,610	(2,194)	1,416	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Beecher's Point
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	5,880	45	5,925	14,280	(637)	13,643	
2	Book Depreciation & Amortization	5,092	45	5,136	12,445	(637)	11,808	B-13,14
3	Difference	789	0	789	1,835	0	1,835	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	1,578	0	1,578	3,671	0	3,671	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	87	0	87	202	0	202	
11	Timing Differences for Federal Taxes	1,491	0	1,491	3,469	0	3,469	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	522	0	522	1,214	0	1,214	
14	Total Deferred Taxes (to C-1)	609	0	609	1,416	0	1,416	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Beecher's Point
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	0	0				0	0	0
3	2005	83	497	580				83	497	580
4	2006	103	618	721				103	618	721
5	2007	123	740	863				123	740	863
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	28	169	197				28	169	197
9	2006	35	210	245				35	210	245
10	2007	42	251	293				42	251	293

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Beecher's Point
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	83	83
4	2006	83	20	103
5	2007	103	20	123
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	28	28
9	2006	28	7	35
10	2007	35	7	42

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Beecher's Point
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	0	0
3	2005	0	497	497
4	2006	497	121	618
5	2007	618	121	740
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	169	169
9	2006	169	41	210
10	2007	210	41	251

Investment Tax Credits - Analysis

Florida Public Service Commission

Beecher's Point
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**					

111

Investment Tax Credits - Analysis

Florida Public Service Commission

Beecher's Point
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**					

112

Investment Tax Credits - Company Policies

Florida Public Service Commission

Beecher's Point
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

Beecher's Point
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

Beecher's Point
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

Beecher's Point
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

Beecher's Point
Docket No. 060368-WS
Test Year Ending 12/31/05

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

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

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

Beecher's Point
CAPITAL SCHEDULES

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average Balance
Beecher's Point
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			53,182	53,182	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	132,956			(53,182)	79,774	
5	Customer Deposits	74				74	D-7
6	Accumulated Deferred Income Taxes	2,070				2,070	
7	Total	135,100			0	135,100	A-1
Sewer							
8	Long-Term Debt	0			130,487	130,487	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	326,219			(130,487)	195,731	
12	Customer Deposits	111				111	
13	Accumulated Deferred Income Taxes	703				703	
14	Total	327,032			0	327,032	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
Beecher's Point
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	51,500				51,500	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	77,249				77,249	
5	Customer Deposits	74				74	D-7
6	Accumulated Deferred Income Taxes	2,748				2,748	
7	Total	131,571			0	131,571	A-1
Sewer							
8	Long-Term Debt	125,470				125,470	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	188,206				188,206	
12	Customer Deposits	111				111	D-7
13	Accumulated Deferred Income Taxes	933				933	
14	Total	314,720			0	314,720	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average Balance
Beecher's Point
Docket No. 060368-WS
Test Year Ending: 12/31/07
Historical [ ] Projected [X]

Florida Public Service Commission

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

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

	(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	51,519				51,519	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	77,279				77,279	
5	Customer Deposits	74				74	D-7
6	Accumulated Deferred Income Taxes	3,331				3,331	
7	Total	132,203			0	132,203	A-1
Sewer							
8	Long-Term Debt	120,602				120,602	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	180,903				180,903	
12	Customer Deposits	111				111	D-7
13	Accumulated Deferred Income Taxes	1,131				1,131	
14	Total	302,747			0	302,747	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

127

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

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

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

132

Schedule of Customer Deposits

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Test Year Ending: 12/31/05

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

Utility [X] or Parent [ ]

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	240	0	0	240
2	Feb-05	240	0	0	240
3	Mar-05	240	0	0	240
4	Apr-05	240	0	0	240
5	May-05	240	0	(70)	170
6	Jun-05	170	0	0	170
7	Jul-05	170	0	0	170
8	Aug-05	170	0	(20)	150
9	Sep-05	150	0	0	150
10	Oct-05	150	0	0	150
11	Nov-05	150	0	0	150
12	Dec-05	150	0	0	150
13	**Average**				185
14			**Water** Allocated at	40%	74
15			**Sewer** Allocated at	60%	111

Beecher's Point
RATES SCHEDULES

Rate Schedule - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	**Residential**						
2	5/8" X 3/4"	15.91	16.06		16.38	30.96	41.79
3	3/4"	23.86	24.09		24.58	46.46	62.68
4	1"	39.76	40.14		40.95	77.40	104.47
5	1-1/2"	79.52	80.28		81.90	154.81	208.95
6	2"	127.23	128.44		131.03	247.67	334.32
7	3"	254.46	256.88		262.06	495.35	668.63
8	4"	397.59	401.38		409.48	774.00	1,044.74
9	6"	795.17	802.74		818.93	1,547.94	2,089.48
10	8"	1,272.28	1,284.40		1,310.31	2,476.75	3,343.17
11	10"	1,828.91	1,846.33		1,883.58	3,560.34	4,805.81
12	Gallonage charge, Block 1	3.95	3.99		4.07	7.69	8.39
13	Block 2	-	-		-	-	10.49
14	Block 3	-	-		-	-	-
15	**Commerical**						
16	5/8" X 3/4"	15.91	16.06		16.38	30.96	41.79
17	3/4"	23.86	24.09		24.58	46.46	62.68
18	1"	39.76	40.14		40.95	77.40	104.47
19	1-1/2"	79.52	80.28		81.90	154.81	208.95
20	2"	127.23	128.44		131.03	247.67	334.32
21	3"	254.46	256.88		262.06	495.35	668.63
22	4"	397.59	401.38		409.48	774.00	1,044.74
23	6"	795.17	802.74		818.93	1,547.94	2,089.48
24	8"	1,272.28	1,284.40		1,310.31	2,476.75	3,343.17
25	10"	1,828.91	1,846.33		1,883.58	3,560.34	4,805.81
26	Gallonage charge	3.95	3.99		4.07	7.69	8.39
27	**Multi-Family**						
28	5/8" X 3/4"	15.91	16.06		16.38	30.96	41.79
29	3/4"	23.86	24.09		24.58	46.46	62.68
30	1"	39.76	40.14		40.95	77.40	104.47
31	1-1/2"	79.52	80.28		81.90	154.81	208.95
32	2"	127.23	128.44		131.03	247.67	334.32
33	3"	254.46	256.88		262.06	495.35	668.63
34	4"	397.59	401.38		409.48	774.00	1,044.74
35	6"	795.17	802.74		818.93	1,547.94	2,089.48
36	8"	1,272.28	1,284.40		1,310.31	2,476.75	3,343.17
37	10"	1,828.91	1,846.33		1,883.58	3,560.34	4,805.81
38	Gallonage charge	3.95	3.99		4.07	7.69	8.39
39	**Fire Protection**						
40	2"	10.60	10.70		10.92	20.64	83.58
41	3"	21.20	21.40		21.83	41.26	167.16
42	4"	33.14	33.46		34.14	64.53	261.19
43	6"	66.26	66.89		68.24	128.99	522.37
44	8"	106.03	107.04		109.20	206.41	835.79
45	10"	152.41	153.86		156.96	296.69	1,201.45

Rate Schedule - Sewer

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	**Residential**						
2	5/8" X 3/4"	21.04	21.24		21.43	101.28	134.49
3	3/4"	21.04	21.24		21.43	101.28	201.73
4	1"	21.04	21.24		21.43	101.28	336.22
5	1-1/2"	21.04	21.24		21.43	101.28	672.43
6	2"	21.04	21.24		21.43	101.28	1,075.89
7	3"	21.04	21.24		21.43	101.28	2,151.78
8	4"	21.04	21.24		21.43	101.28	3,362.16
9	6"	21.04	21.24		21.43	101.28	6,724.31
10	8"	21.04	21.24		21.43	101.28	10,758.90
11	10"	21.04	21.24		21.43	101.28	15,465.92
12	*Gallonage cap (gallons)*	*6,000*	*6,000*		*6,000*	*6,000*	*6,000*
13	Gallonage Charge, Capped Usage	6.91	6.98		7.04	33.27	25.47
14							
15	**Commerical**						
16	5/8" X 3/4"	21.04	21.24		21.43	101.28	134.49
17	3/4"	31.56	31.87		32.16	151.99	201.73
18	1"	52.61	53.12		53.60	253.31	336.22
19	1-1/2"	105.19	106.21		107.17	506.48	672.43
20	2"	168.32	169.96		171.50	810.50	1,075.89
21	3"	336.63	339.90		342.98	1,620.91	2,151.78
22	4"	526.00	531.12		535.93	2,532.79	3,362.16
23	6"	1,052.00	1,062.23		1,071.86	5,065.57	6,724.31
24	8"	1,683.18	1,699.55		1,714.95	8,104.80	10,758.90
25	10"	2,419.57	2,443.10		2,465.24	11,650.64	15,465.92
26	Gallonage charge	8.31	8.39		8.47	40.03	30.57
27	**Multi-Family**						
28	5/8" X 3/4"	21.04	21.24		21.43	101.28	134.49
29	3/4"	31.56	31.87		32.16	151.99	201.73
30	1"	52.61	53.12		53.60	253.31	336.22
31	1-1/2"	105.19	106.21		107.17	506.48	672.43
32	2"	168.32	169.96		171.50	810.50	1,075.89
33	3"	336.63	339.90		342.98	1,620.91	2,151.78
34	4"	526.00	531.12		535.93	2,532.79	3,362.16
35	6"	1,052.00	1,062.23		1,071.86	5,065.57	6,724.31
36	8"	1,683.18	1,699.55		1,714.95	8,104.80	10,758.90
37	10"	2,419.57	2,443.10		2,465.24	11,650.64	15,465.92
38	Gallonage charge	8.31	8.39		8.47	40.03	30.57
39	**Flat Rate**						
40	Resid'l Wastwater Only (RWO)	39.24	39.62		39.98	188.94	282.41
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	**Residential**									
2	5/8" X 3/4"	560	1,930	Split Yr	8,972	16.38	9,173	NA	41.79	23,402
3	3/4"	0	0	Split Yr	0	24.58	0	NA	62.68	0
4	1"	12	170	Split Yr	481	40.95	491	NA	104.47	1,254
5	1-1/2"	0	0	Split Yr	0	81.90	0	NA	208.95	0
6	2"	0	0	Split Yr	0	131.03	0	NA	334.32	0
7	3"	0	0	Split Yr	0	262.06	0	NA	668.63	0
8	4"	0	0	Split Yr	0	409.48	0	NA	1,044.74	0
9	*Gallonage*									
10	*Block 1*	-	2,100	Split Yr	8,359	4.07	8,547	1,617	8.39	13,567
11	*Block 2*	-		Split Yr	0	-	0	483	10.49	5,067
12	*Block 3*	-		Split Yr	0	-	0	0	-	0
13	Total Residential	572	2,100		17,812		18,211	2,100		43,289
14	Average Bill				31.14		31.84			75.68
15	**Commerical**									
16	5/8" X 3/4"	0	0	Split Yr	0	16.38	0	NA	41.79	0
17	3/4"	0	0	Split Yr	0	24.58	0	NA	62.68	0
18	1"	0	0	Split Yr	0	40.95	0	NA	104.47	0
19	1-1/2"	0	0	Split Yr	0	81.90	0	NA	208.95	0
20	2"	29	1,218	Split Yr	3,714	131.03	3,800	NA	334.32	9,695
21	3"	0	0	Split Yr	0	262.06	0	NA	668.63	0
22	4"	0	0	Split Yr	0	409.48	0	NA	1,044.74	0
23										
24	*Gallonage*	-	1,218	Split Yr	4,843	4.07	4,957	0	8.39	10,219
25										
26										
27	Total Commercial	29	1,218		8,557		8,757	0		19,914
28	Average Bill				295.07		301.97			686.70
29	**Multi-Family**									
30	5/8" X 3/4"	12	967	Split Yr	192	16.38	197	NA	41.79	501
31	3/4"	0	0	Split Yr	0	24.58	0	NA	62.68	0
32	1"	0	0	Split Yr	0	40.95	0	NA	104.47	0
33	1-1/2"	0	0	Split Yr	0	81.90	0	NA	208.95	0
34	2"	0	0	Split Yr	0	131.03	0	NA	334.32	0
35	3"	0	0	Split Yr	0	262.06	0	NA	668.63	0
36	4"	12	0	Split Yr	4,805	409.48	4,914	NA	1,044.74	12,537
37										
38	*Gallonage*	-	967	Split Yr	3,845	4.07	3,936	0	8.39	8,113
39										
40										
41	Total Multi- Family	24	967		8,843		9,046	0		21,151
42	Average Bill				368.44		376.92			881.31
43	**Fire Protection**									
44	2"	0	NA	Split Yr	0	10.92	0	NA	83.58	0
45	3"	0	NA	Split Yr	0	21.83	0	NA	167.16	0
46	4"	0	NA	Split Yr	0	34.14	0	NA	261.19	0
47	6"	0	NA	Split Yr	0	68.24	0	NA	522.37	0
48	8"	0	NA	Split Yr	0	109.20	0	NA	835.79	0
49	10"	0	NA	Split Yr	0	156.96	0	NA	1,201.45	0
50										
51										
52										
53	Total Fire Protection	0	0		0		0	0		0
54	Average Bill				-		-			-
55	**Subtotal**				35,212		36,014			84,355
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				45		45			72
59	**Total Revenue**				35,257		36,059			84,427
60	Booked Revenue				42,828					
61	Difference				(7,571) =	-17.7%				
62		Overbilling Adj not in Bill Analysis								
63		Adj'd Difference				0.28%				

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Beecher's Point
Docket No. 060368-WS
Schedule Period: **1/1/05 - 4/14/05**
Water [X] or Sewer [ ]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	**Residential**				
2	5/8" X 3/4"	141	476	15.91	2,243
3	3/4"	0	0	23.86	0
4	1"	3	14	39.76	119
5	1-1/2"	0	0	79.52	0
6	2"	0	0	127.23	0
7	3"	0	0	254.46	0
8	4"	0	0	397.59	0
9	*Gallonage*				
10	*Block 1*	-	490	3.95	1,936
11	*Block 2*	-		-	0
12	*Block 3*	-		-	0
13	Total Residential	144	490		4,298
14	Average Bill				29.85
15	**Commerical**				
16	5/8" X 3/4"	0	0	15.91	0
17	3/4"	0	0	23.86	0
18	1"	0	0	39.76	0
19	1-1/2"	0	0	79.52	0
20	2"	9	420	127.23	1,145
21	3"	0	0	254.46	0
22	4"	0	0	397.59	0
23					
24	*Gallonage*	-	420	3.95	1,659
25		-		-	0
26		-		-	0
27	Total Commercial	9	420		2,804
28	Average Bill				311.56
29	**Multi-Family**				
30	5/8" X 3/4"	3	328	15.91	48
31	3/4"	0	0	23.86	0
32	1"	0	0	39.76	0
33	1-1/2"	0	0	79.52	0
34	2"	0	0	127.23	0
35	3"	0	0	254.46	0
36	4"	3	0	397.59	1,193
37					
38	*Gallonage*	-	328	3.95	1,296
39		-	0	-	0
40		-	328	-	0
41	Total Multi- Family	6	656		2,536
42	Average Bill				422.68
43	**Fire Protection**				
44	1"	0	NA	10.60	0
45	2"	0	NA	21.20	0
46	3"	0	NA	33.14	0
47	4"	0	NA	66.26	0
48	6"	0	NA	106.03	0
49	8"	0	NA	152.41	0
50					
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				-
55	**Subtotal**				9,638

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Period: **4/15/05 - 12/31/05**
Water [X] or Sewer [ ]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	**Residential**				
2	5/8" X 3/4"	419	1,454	16.06	6,729
3	3/4"	0	0	24.09	0
4	1"	9	156	40.14	361
5	1-1/2"	0	0	80.28	0
6	2"	0	0	128.44	0
7	3"	0	0	256.88	0
8	4"	0	0	401.38	0
9	*Gallonage*				
10	*Block 1*	-	1,610	3.99	6,424
11	*Block 2*	-		-	0
12	*Block 3*	-		-	0
13	Total Residential	428	1,610		13,514
14	Average Bill				31.58
15	**Commerical**				
16	5/8" X 3/4"	0	0	16.06	0
17	3/4"	0	0	24.09	0
18	1"	0	0	40.14	0
19	1-1/2"	0	0	80.28	0
20	2"	20	798	128.44	2,569
21	3"	0	0	256.88	0
22	4"	0	0	401.38	0
23					
24	*Gallonage*	-	798	3.99	3,184
25		-		-	0
26		-		-	0
27	Total Commercial	20	798		5,753
28	Average Bill				287.64
29	**Multi-Family**				
30	5/8" X 3/4"	9	639	16.06	145
31	3/4"	0	0	24.09	0
32	1"	0	0	40.14	0
33	1-1/2"	0	0	80.28	0
34	2"	0	0	128.44	0
35	3"	0	0	256.88	0
36	4"	9	0	401.38	3,612
37					
38	*Gallonage*	-	639	3.99	2,550
39		-	0	-	0
40		-	639	-	0
41	Total Multi- Family	18	1,278		6,307
42	Average Bill				350.37
43	**Fire Protection**				
44	1"	0	NA	10.70	0
45	2"	0	NA	21.40	0
46	3"	0	NA	33.46	0
47	4"	0	NA	66.89	0
48	6"	0	NA	107.04	0
49	8"	0	NA	153.86	0
50					
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				-
	Subtotal				25,574

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	**Residential**			-						
2	5/8" X 3/4"	192	472	Split Yr	4,068	21.43	4,115		134.49	25,822
3	3/4"	0	0	Split Yr	0	21.43	0		201.73	0
4	1"	0	0	Split Yr	0	21.43	0		336.22	0
5	1-1/2"	0	0	Split Yr	0	21.43	0		672.43	0
6	2"	0	0	Split Yr	0	21.43	0		1,075.89	0
7	3"	0	0	Split Yr	0	21.43	0		2,151.78	0
8	4"	0	0	Split Yr	0	21.43	0		3,362.16	0
9	*Gallonage cap (gallons)*		*none*							
10	*Capped Usage*	-	472	Split Yr	3,285	7.04	3,323	472	25.47	12,022
11	*Usage Above Cap*	-	89					89		
12										
13	Total Residential	192	561		7,354		7,437			37,844
14	Average Bill				38.30		38.74			197.10
15	**Commerical**									
16	5/8" X 3/4"	0	0	Split Yr	0	21.43	0		134.49	0
17	3/4"	0	0	Split Yr	0	32.16	0		201.73	0
18	1"	0	0	Split Yr	0	53.60	0		336.22	0
19	1-1/2"	0	0	Split Yr	0	107.17	0		672.43	0
20	2"	0	0	Split Yr	0	171.50	0		1,075.89	0
21	3"	0	0	Split Yr	0	342.98	0		2,151.78	0
22	4"	0	0	Split Yr	0	535.93	0		3,362.16	0
23										
24	*Gallonage*	-	0	Split Yr	0	8.47	0		30.57	0
25	Total Commercial	0	0		0		0			0
26	Average Bill				-		-			-
27	**Multi-Family**									
28	5/8" X 3/4"	12	967	Split Yr	254	21.43	257		134.49	1,614
29	3/4"	0	0	Split Yr	0	32.16	0		201.73	0
30	1"	0	0	Split Yr	0	53.60	0		336.22	0
31	1-1/2"	0	0	Split Yr	0	107.17	0		672.43	0
32	2"	0	0	Split Yr	0	171.50	0		1,075.89	0
33	3"	0	0	Split Yr	0	342.98	0		2,151.78	0
34	4"	12	0	Split Yr	6,358	535.93	6,431		3,362.16	40,346
35										
36	*Gallonage*	-	967	Split Yr	8,087	8.47	8,190		30.57	29,561
37	Total Multi- Family	24	967		14,699		0			71,521
38	Average Bill				612.47		0.00			2,980.04
39	**Flat Rate**									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		282.41	0
41	*Sprinkler Heads*	0	NA	Split Yr	0	-	0		-	0
42	*Reuse*	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				0		0			0
44	**Subtotal**				22,053		22,316			109,365
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	**Total Revenue**				22,053		22,316			109,365
49	Booked Revenue				30,602					
50	Difference				(8,549) =	-27.9%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Period: **1/1/05 - 4/14/05**
0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	**Residential**				
2	5/8" X 3/4"	48	131	21.04	1,010
3	3/4"	0	0	21.04	0
4	1"	0	0	21.04	0
5	1-1/2"	0	0	21.04	0
6	2"	0	0	21.04	0
7	3"	0	0	21.04	0
8	4"	0	0	21.04	0
9	*Gallonage cap*				
10	*Capped Usage*	-	131	6.91	905
11	*Usage Above Cap*	-			
12		-			
13	Total Residential	48	131		1,915
14	Average Bill				0.00
15	**Commerical**				
16	5/8" X 3/4"	0	0	21.04	0
17	3/4"	0	0	31.56	0
18	1"	0	0	52.61	0
19	1-1/2"	0	0	105.19	0
20	2"	0	0	168.32	0
21	3"	0	0	336.63	0
22	4"	0	0	526.00	0
23					
24	*Gallonage*	-	0	8.31	0
25	Total Commercial	0	0		0
26	Average Bill				0.00
27	**Multi-Family**				
28	5/8" X 3/4"	3	328	21.04	63
29	3/4"	0	0	31.56	0
30	1"	0	0	52.61	0
31	1-1/2"	0	0	105.19	0
32	2"	0	0	168.32	0
33	3"	0	0	336.63	0
34	4"	3	0	526.00	1,578
35					
36	*Gallonage*	-	328	8.31	2,726
37	Total Multi- Family	6	328		4,367
38	Average Bill				727.80
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**				6,282

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
Schedule Period: **4/15/05 - 12/31/05**
0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	**Residential**				
2	5/8" X 3/4"	144	341	21.24	3,059
3	3/4"	0	0	21.24	0
4	1"	0	0	21.24	0
5	1-1/2"	0	0	21.24	0
6	2"	0	0	21.24	0
7	3"	0	0	21.24	0
8	4"	0	0	21.24	0
9	*Gallonage cap*				
10	*Capped Usage*	-	341	6.98	2,380
11	*Usage Above Cap*	-			
12		-			
13	Total Residential	144	341		5,439
14	Average Bill				37.77
15	**Commerical**				
16	5/8" X 3/4"	0	0	21.24	0
17	3/4"	0	0	31.87	0
18	1"	0	0	53.12	0
19	1-1/2"	0	0	106.21	0
20	2"	0	0	169.96	0
21	3"	0	0	339.90	0
22	4"	0	0	531.12	0
23					
24	*Gallonage*	-	0	8.39	0
25	Total Commercial	0	0		0
26	Average Bill				-
27	**Multi-Family**				
28	5/8" X 3/4"	9	639	21.24	191
29	3/4"	0	0	31.87	0
30	1"	0	0	53.12	0
31	1-1/2"	0	0	106.21	0
32	2"	0	0	169.96	0
33	3"	0	0	339.90	0
34	4"	9	0	531.12	4,780
35					
36	*Gallonage*	-	639	8.39	5,361
37	Total Multi- Family	18	639		10,332
38	Average Bill				574.03
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**				15,771

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

Beecher's Point
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	48	3	66	0	0	117
2	Feb-05	48	3	66	0	0	117
3	Mar-05	48	3	66	0	0	117
4	Apr-05	48	3	66	0	0	117
5	May-05	48	2	66	0	0	116
6	Jun-05	48	2	66	0	0	116
7	Jul-05	48	2	66	0	0	116
8	Aug-05	47	2	66	0	0	115
9	Sep-05	47	2	66	0	0	115
10	Oct-05	47	2	66	0	0	115
11	Nov-05	47	2	66	0	0	115
12	Dec-05	47	2	66	0	0	115
13	Total Water	571	28	792	0	0	1,391

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	16	0	66	0	0	82
15	Feb-05	16	0	66	0	0	82
16	Mar-05	16	0	66	0	0	82
17	Apr-05	16	0	66	0	0	82
18	May-05	16	0	66	0	0	82
19	Jun-05	16	0	66	0	0	82
20	Jul-05	16	0	66	0	0	82
21	Aug-05	16	0	66	0	0	82
22	Sep-05	16	0	66	0	0	82
23	Oct-05	16	0	66	0	0	82
24	Nov-05	16	0	66	0	0	82
25	Dec-05	16	0	66	0	0	82
26	Total Sewer	192	0	792	0	0	984

Miscellaneous Service Charges | **Florida Public Service Commission**

Beecher's Point
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	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	20.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

SEWER

Line No.	(1) Type Charge	(2) Present 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	-	-	24.00	31.00
11	Insufficient Funds	20.00	-	21.00	-
12	Late Payment Fees	-	-	-	-

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

Beecher's Point
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	0	15
2	Feb-05	0	0	0	0	0	0
3	Mar-05	0	0	0	0	0	0
4	Apr-05	0	0	0	0	0	0
5	May-05	15	0	0	0	0	15
6	Jun-05	0	0	0	0	0	0
7	Jul-05	0	0	0	0	0	0
8	Aug-05	15	0	0	0	0	15
9	Sep-05	0	0	0	0	0	0
10	Oct-05	0	0	0	0	0	0
11	Nov-05	0	0	0	0	0	0
12	Dec-05	0	0	0	0	0	0
13	Total Water	45	0	0	0	0	45
14	Annual Events	3	0	0	0	0	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	45	0	0	0	0	45
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	72	0	0	0	0	72
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	0	20	
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

Beecher's Point
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

Beecher's Point
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

Beecher's Point
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

Beecher's Point
Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

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

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

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

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

Beecher's Point
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"	143.00	251.00
2	(Service Line Size)	1"	154.00	278.00
3		1 1/2"	202.00	403.00
4		2"	245.00	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00	138.00
7	(Meter Size)	3/4"	110.00	138.00
8		1"	140.00	138.00
9		1 1/2"	300.00	274.00
10		2"	385.00	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs	Actual Costs
13	Plant/System Capacity Charge		700.00	700.00
14	Main Extension Charge		446.00	446.00
SEWER				
15	Service Installation Charge	4"		1,500.00
16		over 4"		Actual Costs
17		4" Unpaved	170.00	
18		6" Unpaved	227.00	
19		4" Paved	548.00	
20		6" Paved	605.00	
21	Plant/System Capacity Charge		1,300.00	1,300.00
22	Main Extension Charge		480.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

Beecher's Point
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

Beecher's Point
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

Beecher's Point
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"	560	Note A	572	1,930	Note B	1,971	16.38	9,369		41.79	23,904
3	3/4"	0		0	0		0	24.58	0		62.68	0
4	1"	12		12	170		170	40.95	491		104.47	1,254
5	1-1/2"	0		0	0		0	81.90	0		208.95	0
6	2"	0		0	0		0	131.03	0		334.32	0
7	3"	0		0	0		0	262.06	0		668.63	0
8	4"	0		0	0		0	409.48	0		1,044.74	0
9	*Gallonage*											
10	Block 1	-		0	2,100		2,141	4.07	8,715	1,652	8.39	13,860
11	Block 2	-		0	0		0	-	0	489	10.49	5,133
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	572		584	2,100		2,141		18,576	2,141		44,151
14												
15	**Commerical**											
16	5/8" X 3/4"	0		0	0		0	16.38	0		41.79	0
17	3/4"	0		0	0		0	24.58	0		62.68	0
18	1"	0		0	0		0	40.95	0		104.47	0
19	1-1/2"	0		0	0		0	81.90	0		208.95	0
20	2"	29		29	1,218		1,218	131.03	3,800		334.32	9,695
21	3"	0		0	0		0	262.06	0		668.63	0
22	4"	0		0	0		0	409.48	0		1,044.74	0
23												
24	*Gallonage*	-		0	1,218		1,218	4.07	4,957	1,218	8.39	10,219
25	Total Commercial	29		29	0		1,218		8,757	1,218		19,914
26												
27	**Multi-Family**											
28	5/8" X 3/4"	12		12	0		967	16.38	197		41.79	501
29	3/4"	0		0	0		0	24.58	0		62.68	0
30	1"	0		0	967		0	40.95	0		104.47	0
31	1-1/2"	0		0	0		0	81.90	0		208.95	0
32	2"	0		0	0		0	131.03	0		334.32	0
33	3"	0		0	0		0	262.06	0		668.63	0
34	4"	12		12	0		0	409.48	4,914		1,044.74	12,537
35												
36	*Gallonage*	-		0	0		967	4.07	3,936	967	8.39	8,113
37	Total Multi-Family	24		24	0		967		9,046	967		21,151
38												
39	**Fire Protection**											
40	2"	0		0				-	0		83.58	0
41	3"	0		0				-	0		167.16	0
42	4"	0		0				-	0		261.19	0
43	6"	0		0				-	0		522.37	0
44	8"	0		0				-	0		835.79	0
45	10"	0		0				-	0		1,201.45	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	**Subtotals**	625		637	2,100		4,326		36,379	4,326		85,217
50	Misc. Service Charge								45			72
51	**Total Revenue**								36,379			85,289

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

Beecher's Point
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"	572	Note A	572	1,971	Note B	1,971	16.38	9,369		41.79	23,904
3	3/4"	0		0	0		0	24.58	0		62.68	0
4	1"	12		12	170		170	40.95	491		104.47	1,254
5	1-1/2"	0		0	0		0	81.90	0		208.95	0
6	2"	0		0	0		0	131.03	0		334.32	0
7	3"	0		0	0		0	262.06	0		668.63	0
8	4"	0		0	0		0	409.48	0		1,044.74	0
9	*Gallonage*											
10	Block 1	0		0	2,141		2,141	4.07	8,715	1,652	8.39	13,860
11	Block 2	0		0	0		0	-	0	489	10.49	5,133
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	584		584	2,141		2,141		18,576	2,141		44,151
14												
15	**Commerical**											
16	5/8" X 3/4"	0		0	0		0	16.38	0		41.79	0
17	3/4"	0		0	0		0	24.58	0		62.68	0
18	1"	0		0	0		0	40.95	0		104.47	0
19	1-1/2"	0		0	0		0	81.90	0		208.95	0
20	2"	29		29	1,218		1,218	131.03	3,800		334.32	9,695
21	3"	0		0	0		0	262.06	0		668.63	0
22	4"	0		0	0		0	409.48	0		1,044.74	0
23									0			
24	*Gallonage*	0		0	1,218		1,218	4.07	4,957	1,218	8.39	10,219
25	Total Commercial	29		29	1,218		1,218		8,757	1,218		19,914
26												
27	**Multi-Family**											
28	5/8" X 3/4"	12		12	967		967	16.38	197		41.79	501
29	3/4"	0		0	0		0	24.58	0		62.68	0
30	1"	0		0	0		0	40.95	0		104.47	0
31	1-1/2"	0		0	0		0	81.90	0		208.95	0
32	2"	0		0	0		0	131.03	0		334.32	0
33	3"	0		0	0		0	262.06	0		668.63	0
34	4"	12		12	0		0	409.48	4,914		1,044.74	12,537
35												
36	*Gallonage*	0		0	967		967	4.07	3,936	967	8.39	8,113
37	Total Multi-Family	24		24	967		967		9,046	967		21,151
38												
39	**Fire Protection**											
40	2"	0		0				-	0		83.58	0
41	3"	0		0				-	0		167.16	0
42	4"	0		0				-	0		261.19	0
43	6"	0		0				-	0		522.37	0
44	8"	0		0				-	0		835.79	0
45	10"	0		0				-	0		1,201.45	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	**Subtotals**	637		637	4,326		4,326		36,379	4,326		85,217
50	Misc. Service Charge								45			72
51	**Total Revenue**								36,379			85,289

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

Beecher's Point
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"	192	Note A	204	472	Note B	502	21.43	4,372		134.49	27,436
3	3/4"	0		0	0		0	21.43	0		201.73	0
4	1"	0		0	0		0	21.43	0		336.22	0
5	1-1/2"	0		0	0		0	21.43	0		672.43	0
6	2"	0		0	0		0	21.43	0		1,075.89	0
7	3"	0		0	0		0	21.43	0		2,151.78	0
8	4"	0		0	0		0	21.43	0		3,362.16	0
9	*Gallonage cap (gallons)*										*6,000*	
10	Capped Usage	-			472		502	7.04	3,531	502	25.47	12,786
11	Usage Above Cap	-			89		95			94		
12												
13	Total Residential	192		204	561		596		7,902	596		40,222
14												
15	**Commerical**											
16	5/8" X 3/4"	0		0	0		0	21.43	0		134.49	0
17	3/4"	0		0	0		0	32.16	0		201.73	0
18	1"	0		0	0		0	53.60	0		336.22	0
19	1-1/2"	0		0	0		0	107.17	0		672.43	0
20	2"	0		0	0		0	171.50	0		1,075.89	0
21	3"	0		0	0		0	342.98	0		2,151.78	0
22	4"	0		0	0		0	535.93	0		3,362.16	0
23									0			
24	*Gallonage*	-			0		0	8.47	0	0	30.57	0
25	Total Commercial	0		0	0		0		0	0		0
26												
27	**Multi-Family**											
28	5/8" X 3/4"	12		12	0		967	21.43	257		134.49	1,614
29	3/4"	0		0	0		0	32.16	0		201.73	0
30	1"	0		0	967		0	53.60	0		336.22	0
31	1-1/2"	0		0	0		0	107.17	0		672.43	0
32	2"	0		0	0		0	171.50	0		1,075.89	0
33	3"	0		0	0		0	342.98	0		2,151.78	0
34	4"	12		12	0		0	535.93	6,431		3,362.16	40,346
35												
36	*Gallonage*	-		0	0		967	8.47	8,190	967	30.57	29,561
37	Total Multi-Family	24		24	0		967		14,879	967		71,521
38												
39	**Flat Rate**											
40	Res. Wastewater Only	0		0				-	0		282.41	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**	216		228	561		1,563		22,781	1,563		111,743
45	Misc. Service Charge								0			0
46	**Total Revenue**								22,781			111,743

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

Beecher's Point
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"	204	Note A	204	131	Note B	502	21.43	4,372		134.49	27,436
3	3/4"	0		0	0		0	21.43	0		201.73	0
4	1"	0		0	0		0	21.43	0		336.22	0
5	1-1/2"	0		0	0		0	21.43	0		672.43	0
6	2"	0		0	0		0	21.43	0		1,075.89	0
7	3"	0		0	0		0	21.43	0		2,151.78	0
8	4"	0		0	0		0	21.43	0		3,362.16	0
9	*Gallonage cap (gallons)*										*6,000*	
10	Capped Usage				131		502	7.04	3,531	502	25.47	12,786
11	Usage Above Cap				0		95			94		
1	Total Residential	204		204	131		596		7,902	596		40,222
2												
3	**Commerical**											
4	5/8" X 3/4"	0		0	0		0	21.43	0		134.49	0
5	3/4"	0		0	0		0	32.16	0		201.73	0
6	1"	0		0	0		0	53.60	0		336.22	0
7	1-1/2"	0		0	0		0	107.17	0		672.43	0
8	2"	0		0	0		0	171.50	0		1,075.89	0
9	3"	0		0	0		0	342.98	0		2,151.78	0
10	4"	0		0	0			535.93	0		3,362.16	0
11									0			
12	*Gallonage*				0		0	8.47	0	0	30.57	0
13	Total Commercial	0		0	0		0		0	0		0
14												
15	**Multi-Family**											
16	5/8" X 3/4"	12		12	328		967	21.43	257		134.49	1,614
17	3/4"	0		0	0		0	32.16	0		201.73	0
18	1"	0		0	0		0	53.60	0		336.22	0
19	1-1/2"	0		0	0		0	107.17	0		672.43	0
20	2"	0		0	0		0	171.50	0		1,075.89	0
21	3"	0		0	0		0	342.98	0		2,151.78	0
22	4"	12		12	0		0	535.93	6,431		3,362.16	40,346
23												
24	*Gallonage*			0	328		967	8.47	8,190	967	30.57	29,561
25	Total Multi-Family	24		24	328		967		14,879	967		71,521
26												
27	**Flat Rate**											
28	Res. Wastewater Only	0		0				-	0		282.41	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**	228		228	459		1,563		22,781	1,563		111,743
34	Misc. Service Charge								0			0
35	**Total Revenue**								22,781			111,743
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

Beecher's Point
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

Beecher's Point
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

Beecher's Point
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	0	442	430	21	(9)	
2	Feb	0	509	379	26	104	
3	Mar	0	391	430	20	(59)	
4	Apr	0	456	454	23	(21)	
5	May	0	375	307	19	49	
6	Jun	0	457	418	23	16	
7	Jul	0	476	428	24	24	
8	Aug	0	415	276	21	118	
9	Sep	0	362	332	18	12	
10	Oct	0	579	347	29	203	
11	Nov	0	310	277	16	17	
12	Dec	0	309	209	16	84	
13	**TOTAL**	0	5,081	4,287	256	538	10.6%

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

Beecher's Point
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.

Line No.	Month 2005	(1) STP#1	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
		Individual Plant Flows					
1	Jan	0	0	0	0	0	198,200
2	Feb	0	0	0	0	0	250,200
3	Mar	0	0	0	0	0	232,500
4	Apr	0	0	0	0	0	348,700
5	May	0	0	0	0	0	262,500
6	Jun	0	0	0	0	0	1,144,700
7	Jul	0	0	0	0	0	447,900
8	Aug	0	0	0	0	0	254,200
9	Sep	0	0	0	0	0	282,500
10	Oct	0	0	0	0	0	267,000
11	Nov	0	0	0	0	0	263,500
12	Dec	0	0	0	0	0	206,500
13	**Total**	0	0	0	0	0	4,158,400

Water Treatment Plant Data

Florida Public Service Commission

Beecher's Point
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
	Inter-Connected			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			0
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.			0
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		0
		2		0
		3		0
		4		0
		5		0
			Average	0
4	Average Daily Flow			0
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

Beecher's Point
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
	Inter-Connected		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		0
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.	01/00/00	0

Used and Useful Calculations
Water Treatment Plant

Beecher's Point
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%	Inter-Connected

This system is fully developed and does not have it's own source of supply. Therefore, assets are considered 100% Used and Useful.

167

Used and Useful Calculations
Sewer Treatment Plant

Beecher's Point
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%	Inter-Connected

This system is fully developed and does not have it's own treatment plant. Therefore, assets are considered 100% Used and Useful.

168

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

Beecher's Point
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%	BuiltOut & Inter-connected

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

Beecher's Point
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	51.0	90.5	88.8		
2	2002	51.0	90.5	90.5		
3	2003	51.0	90.5	92.2		
4	2004	51.0	90.5	93.9		
5	2005	52.5	99.0	95.6		
6	2006			97.3	1.78%	
7	2007			99.0	1.75%	
8	2008			100.7	1.72%	
9	2009			102.4	1.69%	
10	2010			104.1	1.66%	5 yrs beyond 2005
11	2011			105.8	1.63%	
12	2012			107.5	1.61%	5yrs beyond 2007
			X Coefficient(s)	1.700		
SEWER						
13	2001	17.0	41.0	41.0		
14	2002	17.0	41.0	41.0		
15	2003	17.0	41.0	41.0		
16	2004	17.0	41.0	41.0		
17	2005	17.0	41.0	41.0		
18	2006			41.0	0.00%	
19	2007			41.0	0.00%	
20	2008			41.0	0.00%	
21	2009			41.0	0.00%	
22	2010			41.0	0.00%	5 yrs beyond 2005
23	2011			41.0	0.00%	
24	2012			41.0	0.00%	5yrs beyond 2007
			X Coefficient(s)	0.000		

Equivalent Residential Connections - Water

Florida Public Service Commission

Beecher's Point
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	47	47	47.0	2,339	49.766	4,901	98.5	
2	2002	47	47	47.0	2,295	48.830	5,581	114.3	16.06%
3	2003	47	47	47.0	2,230	47.447	5,584	117.7	2.97%
4	2004	47	48	47.5	2,442	51.411	5,027	97.8	-16.92%
5	2005	48	47	47.5	2,102	44.253	4,287	96.9	-0.93%

Average Growth Through 5-Year Period (Col. 8) -0.41%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Beecher's Point
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	16	16	16.0	589	36.813	589	16.0	
2	2002	16	16	16.0	546	34.125	546	16.0	0.00%
3	2003	16	16	16.0	546	34.125	546	16.0	0.00%
4	2004	16	16	16.0	558	34.875	558	16.0	0.00%
5	2005	16	16	16.0	473	29.563	1,244	42.1	163.00%

Average Growth Through 5-Year Period (Col. 8) 27.35%

Beecher's Point
INTERIM RATE SCHEDULES

Rate Schedule - Interim Rates

Florida Public Service Commission

Beecher's Point
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		89.02%	**SEWER**		372.60%
1	**Residential**			**Residential**		
2	5/8" X 3/4"	16.38	30.96	5/8" X 3/4"	21.43	101.28
3	3/4"	24.58	46.46	3/4"	21.43	101.28
4	1"	40.95	77.40	1"	21.43	101.28
5	1-1/2"	81.90	154.81	1-1/2"	21.43	101.28
6	2"	131.03	247.67	2"	21.43	101.28
7	3"	262.06	495.35	3"	21.43	101.28
8	4"	409.48	774.00	4"	21.43	101.28
9	6"	818.93	1,547.94	6"	21.43	101.28
10	8"	1,310.31	2,476.75	8"	21.43	101.28
11	10"	1,883.58	3,560.34	10"	21.43	101.28
12	Gallonage, Block 1	4.07	7.69	*Gallonage cap (gallons)*	*6,000*	*6,000*
13	Block 2	-	-	Gallonage charge	7.04	33.27
14	Block 3	-	-			
15	**General Service**			**General Service**		
16	5/8" X 3/4"	16.38	30.96	5/8" X 3/4"	21.43	101.28
17	3/4"	24.58	46.46	3/4"	32.16	151.99
18	1"	40.95	77.40	1"	53.60	253.31
19	1-1/2"	81.90	154.81	1-1/2"	107.17	506.48
20	2"	131.03	247.67	2"	171.50	810.50
21	3"	262.06	495.35	3"	342.98	1,620.91
22	4"	409.48	774.00	4"	535.93	2,532.79
23	6"	818.93	1,547.94	6"	1,071.86	5,065.57
24	8"	1,310.31	2,476.75	8"	1,714.95	8,104.80
25	10"	1,883.58	3,560.34	10"	2,465.24	11,650.64
26	Gallonage charge	4.07	7.69	Gallonage charge	8.47	40.03
27	**Fire Protection**			**Flat Rate**		
28	2"	10.92	20.64	Res. Wastewater Only	39.98	188.94
29	3"	21.83	41.26	*Sprinkler Heads*	-	-
30	4"	34.14	64.53	*Reuse*	-	-
31	6"	68.24	128.99			
32	8"	109.20	206.41			
33	10"	156.96	296.69			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Beecher's Point
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	178,481	0	178,481	A-1
2	Utility Land & Land Rights	15,000	0	15,000	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	(50,910)	0	(50,910)	A-1
6	Less: CIAC	(33,967)	0	(33,967)	A-1
7	Accumulated Amortization of CIAC	18,594	0	18,594	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	7,902	0	7,902	A-1
12	Total Rate Base	135,100	0	135,100	
SEWER					
13	Utility Plant in Service	361,456	0	361,456	A-2
14	Utility Land & Land Rights	22,251	0	22,251	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	(54,890)	0	(54,890)	A-2
18	Less: CIAC	(20,569)	0	(20,569)	A-2
19	Accumulated Amortization of CIAC	15,679	0	15,679	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	3,105	0	3,105	A-2
23	Total Rate Base	327,032	0	327,032	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Beecher's Point
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

177

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Beecher's Point
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

Line No.	(1) Description	(2) Utility Adjusted Test Year	(3) Utility Interim Adjustments	(4) Adjusted Interim Test Year	(5) Interim Increase	(6) Requested Interim Revenues	(7) Supporting Schedules
Water							
1	Water Sales Revenues	35,212	0	35,212	31,346	66,558	B-4
2	Other Revenues	45	0	45	0	45	B-4
3	OPERATING REVENUES	35,257	0	35,257	31,346	66,603	
4	Operation & Maintenance	39,602	0	39,602	463	40,065	B-5
5	Depreciation, net of CIAC Amort.	5,441	0	5,441		5,441	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	4,647	0	4,647	1,410	6,057	B-15
8	Provision for Income Taxes	(5,393)	0	(5,393)	9,962	4,569	C-1
9	OPERATING EXPENSES	44,298	0	44,298	11,834	56,132	
10	NET OPERATING INCOME	(9,041)	0	(9,041)	19,512	10,471	
11	RATE BASE	135,100	0	135,100		135,100	A-1
12	RATE OF RETURN	-6.69%				7.75%	
Sewer							
13	Sewer Sales Revenues	22,053	0	22,053	82,169	104,222	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	22,053	0	22,053	82,169	104,222	
16	Operation & Maintenance	41,295	0	41,295	1,214	42,509	B-6
17	Depreciation, net of CIAC Amort.	13,742	0	13,742		13,742	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	7,379	0	7,379	3,695	11,074	B-15
20	Provision for Income Taxes	(15,318)	0	(15,318)	26,528	11,210	C-1
21	OPERATING EXPENSES	47,099	0	47,099	31,437	78,536	
22	NET OPERATING INCOME	(25,046)	0	(25,046)	50,733	25,687	
23	RATE BASE	327,032	0	327,032		327,032	A-2
24	RATE OF RETURN	-7.66%				7.85%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Beecher's Point
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		31,346	82,169
3				
4	TAXES OTHER THAN INCOME TAX			
5	RAF on Revenue Adjustment @	4.50%	1,411	3,698
6				
7	INCOME TAX ADJUSTMENT			
8	Rate Year Revenue at Present Rates		35,257	22,053
9	Plus Required Revenue Adjustment		31,346	82,169
10	Rate Year Revenue at Proposed Rates		66,603	104,222
11				
12	Less Operating Expenses Before Income Taxes		(51,563)	(67,325)
13	Less Interest Expense		(3,195)	(7,836)
14	Taxable Income		11,844	29,061
15	Income Tax at Composite Rate of	38.58%	4,569	11,210
16	Less Income Tax at Present Rates		5,393	15,318
17				
18	Income Tax Adjustment		9,962	26,528

Schedule of Requested Cost of Capital

Florida Public Service Commission

Beecher's Point
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	53,182	39.37%	6.00%	2.36%	3,191	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	79,774	59.05%	9.12%	5.39%	7,275	D-2
5	Customer Deposits	74	0.05%	6.00%	0.00%	4	D-2
6	Accumulated Deferred Income Taxes	2,070	1.53%	0.00%	0.00%	0	D-2
7	Total	135,100	100.00%		7.75%	10,471	
SEWER							
8	Long-Term Debt	130,487	39.90%	6.00%	2.39%	7,829	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	195,731	59.85%	9.12%	5.46%	17,851	D-2
12	Customer Deposits	111	0.03%	6.00%	0.00%	7	D-2
13	Accumulated Deferred Income Taxes	703	0.21%	0.00%	0.00%	0	D-2
14	Total	327,032	100.00%		7.85%	25,687	

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