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**Palm Port
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

CMP _____
COM 5
CTR _____
ECR _____
GCL 2
OPC 1
RCA 1
SCR _____
SGA _____
SEC 1
OTH _____

Aqua Utilities Florida, Inc.

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**Palm Port
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

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

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

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Adjusted Average Balance	(7) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments			
1 Utility Plant in Service	0	105,694	105,694	10,608	116,302	47,414	163,717	A-5		
2 Utility Land & Land Rights	0	8,208	8,208	0	8,208	0	8,208	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	(41,298)	(41,298)	6,612	(34,686)	433	(34,253)	A-9		
6 Less: CIAC	0	(19,916)	(19,916)	0	(19,916)	(1,168)	(21,084)	A-12		
7 Accumulated Amortization of CIAC	0	10,050	10,050	756	10,806	771	11,577	A-14		
8 Acquisition Adjustments	0	0	0	0	0	0	0			
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0			
10 Less: Advances For Construction		0	0	0	0	0	0	A-16		
11 Working Capital Allowance	0	11,140	11,140	(400)	10,740	4,008	14,747	A-17		
12 Total Rate Base	0	73,878	73,878	17,576	91,454	51,458	142,912			

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

Schedule of Sewer Rate Base

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

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

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

(1) Line No. Description	(2) <u>Historical Base Year 2005</u>		(4) Adjusted Average Balance		(5) <u>Intermediate Year 2006</u>		(6) Adjusted Average Balance		(7) <u>Projected Test Year 2007</u>		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments	Average Balance	Adjustments	Average Balance	Adjustments	Average Balance	Adjustments				
1 Utility Plant in Service	0	276,149	276,149		9,132	285,281		67,059	352,340	A-6		
2 Utility Land & Land Rights	0	10,023	10,023		0	10,023		0	10,023	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	(173,851)	(173,851)		(11,782)	(185,633)		(5,994)	(191,627)	A-10		
6 Less: CIAC	0	(22,530)	(22,530)		(600)	(23,130)		(3,000)	(26,130)	A-12		
7 Accumulated Amortization of CIAC	0	12,928	12,928		960	13,887		982	14,869	A-14		
8 Acquisition Adjustments	0	0	0		0	0		0	0			
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0		0	0		0	0			
10 Less: Advances For Construction		0	0		0	0		0	0	A-16		
11 Working Capital Allowance	0	11,145	11,145		(401)	10,744		4,007	14,752	A-17		
12 Total Rate Base	<u>0</u>	<u>113,864</u>	<u>113,864</u>		<u>(2,691)</u>	<u>111,173</u>		<u>63,054</u>	<u>174,227</u>			

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim Final Historical Projected

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	1,044	1,827	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	104,650	274,322	
4	Total Adjustments	105,694	276,149	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	8,208	10,023	
9	Total Adjustments	8,208	10,023	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	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	(1,844)	(13,513)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(39,454)	(160,338)	
20	Total Adjustments	(41,298)	(173,851)	
21				
22	(-)CIAC			A-12
23	New connections	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(19,916)	(22,530)	
25	Total Adjustments	(19,916)	(22,530)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	755	963	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	9,295	11,965	
30		10,050	12,928	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	11,140	11,145	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	73,878	113,864	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Palm Port

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	10,608	9,132	
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	6,612	(11,782)	
15				
16	(-)CIAC			A-12
17	New connections	0	(600)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	756	960	
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	(400)	(401)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>17,576</u>	<u>(2,691)</u>	

UPIS Water Note:

Replace hydro-pneumatic tank in compliance with DEP regulations. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replace security fencing around wastewater facilities. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Palm Port

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	47,414	67,059	
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	433	(5,994)	
15				
16	(-)CIAC			A-12
17	New connections	(1,168)	(3,000)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	771	982	
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	4,008	4,007	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	51,458	63,054	

UPIS Water Note:

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

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

Palm Port
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

Palm Port
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	112,858	284,345
2004			
46	Additions	127	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	112,985	284,345
2005			
50	Additions	15,940	5,807
51	Retirements	(11,025)	(1,909)
52	Adjustments	1,218	1,218
53	12/31/05 Balance	119,118	289,461
2006			
54	Additions	49,374	74,000
55	Retirements	(5,155)	(10,259)
56	Adjustments	3,071	3,071
57	12/31/06 Balance	166,409	356,274
2007			
58	Additions	13,076	14,000
59	Retirements	(1,912)	(1,480)
60	Adjustments	1,506	1,506
61	12/31/07 Balance	179,079	370,300

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

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(5) Adjusted	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount	
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	157	0.00%	0	157	0.00%	0	157	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	10,196	0.00%	0	10,196	0.00%	0	10,524	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,230	0.00%	0	3,230	0.00%	0	3,230	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	12,630	0.00%	0	12,630	0.00%	0	12,630	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	8,208	0.00%	0	8,208	0.00%	0	8,208	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	68,163	0.00%	0	73,794	0.00%	0	108,962	0.00%	0
27	331.4	Transm. & Distribution Mains	1,216	0.00%	0	3,165	0.00%	0	10,636	0.00%	0
28	333.4	Services	3,283	0.00%	0	3,283	0.00%	0	3,283	0.00%	0
29	334.4	Meters & Meter Installations	5,911	0.00%	0	7,376	0.00%	0	8,536	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	233	0.00%	0	1,797	0.00%	0	5,083	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	675	0.00%	0	675	0.00%	0	675	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL		<u>113,902</u>	<u>0</u>	<u>0</u>	<u>124,510</u>	<u>0</u>	<u>0</u>	<u>171,925</u>	<u>0</u>	<u>0</u>
	Total Land and Land Rights		<u>8,208</u>	<u>0</u>	<u>0</u>	<u>8,208</u>	<u>0</u>	<u>0</u>	<u>8,208</u>	<u>0</u>	<u>0</u>

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

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

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Port

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	157	157	157	157	157	157	157	157	157	157	157	157	157	157
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	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230
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	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208
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	Dist. Reservoirs & Standpipes	67,672	67,672	67,672	67,672	67,672	67,672	67,672	67,672	67,672	67,672	67,672	70,863	70,863	68,163
27	331.4	Transm. & Distribution Mains	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,520	1,520	1,520	1,216
28	333.4	Services	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
29	334.4	Meters & Meter Installations	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	7,138	5,911
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	114	750	947	1,218	233
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	675	675	675	675	675	675	675	675	675	675	675	675	675	675
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	112,985	112,985	112,985	112,985	112,985	112,985	112,985	112,985	112,985	113,099	114,130	117,518	119,118	113,902
47		Subtotal Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Palm Port
 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	157	157	157	157	157	157	157	157	157	157	157	157	157	157
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	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196	10,196
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230
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	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208
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	70,863	70,863	70,863	70,863	70,863	70,863	70,863	70,863	70,863	70,863	70,863	70,863	108,962	73,794
27	331.4	Transm. & Distribution Mains	1,520	1,520	1,520	1,520	1,520	1,520	3,302	3,302	3,302	5,084	5,084	5,084	6,866	3,165
28	333.4	Services	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
29	334.4	Meters & Meter Installations	7,138	7,138	7,138	7,138	7,138	7,138	7,396	7,396	7,396	7,654	7,654	7,654	7,912	7,376
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	1,218	1,218	1,218	1,324	1,324	1,757	1,834	1,834	1,834	1,834	1,834	1,834	4,290	1,797
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	675	675	675	675	675	675	675	675	675	675	675	675	675	675
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	119,118	119,118	119,118	119,224	119,224	119,657	121,774	121,774	121,774	123,814	123,814	123,814	166,409	124,510
47		Subtotal Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Port

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	157	157	157	157	157	157	157	157	157	157	157	157	157	157
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	10,196	10,196	10,196	10,390	10,390	10,390	10,584	10,584	10,584	10,778	10,778	10,778	10,972	10,524
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230
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	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208
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	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962	108,962
27	331.4	Transm. & Distribution Mains	6,866	6,866	6,866	9,094	9,094	9,094	11,322	11,322	11,322	13,550	13,550	13,550	15,778	10,636
28	333.4	Services	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
29	334.4	Meters & Meter Installations	7,912	7,912	7,912	8,281	8,281	8,281	8,650	8,650	8,650	9,019	9,019	9,019	9,388	8,536
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	4,290	4,375	4,488	4,702	4,874	5,010	5,146	5,250	5,343	5,511	5,601	5,687	5,796	5,083
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	675	675	675	675	675	675	675	675	675	675	675	675	675	675
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	166,409	166,494	166,607	169,612	169,784	169,920	172,847	172,951	173,044	176,003	176,093	176,179	179,079	171,925
47		Subtotal Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-6

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Non-Used & Useful		(4) Adjusted	(6) Non-Used & Useful		(7) Amount	(9) Non-Used & Useful		(10) Amount
			(2) Adjusted Balance	(3) %		(5) Adjusted Balance	(6) %		(8) Adjusted Balance	(9) %	
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	6,822	0.00%	0	12,938	0.00%	0	79,275	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	686	0.00%	0	1,519	0.00%	0	1,519	0.00%	0
10	361.2	Collection Sewers - Gravity	45,104	0.00%	0	45,104	0.00%	0	48,803	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	5,938	0.00%	0	5,938	0.00%	0	7,207	0.00%	0
13	364.2	Flow Measuring Devices	4,712	0.00%	0	4,712	0.00%	0	4,712	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	3,382	0.00%	0	3,382	0.00%	0	3,382	0.00%	0
21	371.3	Pumping Equipment	31,777	0.00%	0	31,271	0.00%	0	23,316	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	10,023	0.00%	0	10,023	0.00%	0	10,023	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	423	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	175,507	0.00%	0	175,507	0.00%	0	175,507	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	1,313	0.00%	0	2,438	0.00%	0	2,438	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	233	0.00%	0	1,797	0.00%	0	5,083	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	675	0.00%	0	675	0.00%	0	675	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	286,172		0	295,304		0	362,363		0
64		Total Land and Land Rights	10,023		0	10,023		0	10,023		0

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

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

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

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

Line	Acct No.	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	Organizations	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	369.1	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	360.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	362.4	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	360.5	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	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7	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

Palm Port

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	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	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822	6,822
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	617	617	617	617	617	617	617	617	617	617	617	617	1,519	686
10	361.2	Collection Sewers - Gravity	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104
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	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938
13	364.2	Flow Measuring Devices	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712
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	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
21	371.3	Pumping Equipment	31,565	31,565	31,565	31,565	31,565	31,565	31,565	31,829	31,829	32,123	32,123	32,123	32,123	31,777
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	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023
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	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507
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	2,438	2,438	2,438	2,438	2,438	2,438	2,438	1,313
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	114	750	947	1,218	233
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	675	675	675	675	675	675	675	675	675	675	675	675	675	675
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	284,345	284,345	284,345	284,345	284,345	284,345	286,783	287,047	287,047	287,455	288,091	288,288	289,461	286,172
64		Subtotal Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Palm Port
 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	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	6,822	6,822	6,822	6,822	6,822	6,822	7,596	7,596	7,596	8,370	8,370	8,370	79,370	12,938
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	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519
10	361.2	Collection Sewers - Gravity	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104
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	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938
13	364.2	Flow Measuring Devices	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712
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	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
21	371.3	Pumping Equipment	32,123	32,123	32,123	32,123	32,123	32,123	31,897	31,897	31,670	31,670	31,670	31,670	23,316	31,271
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	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023
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	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507
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	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438
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	1,218	1,218	1,218	1,324	1,324	1,757	1,834	1,834	1,834	1,834	1,834	1,834	4,290	1,797
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	675	675	675	675	675	675	675	675	675	675	675	675	675	675
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	289,461	289,461	289,461	289,567	289,567	290,000	290,625	290,625	290,398	291,172	291,172	291,172	356,274	295,304
64		Subtotal Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Palm Port
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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	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	79,370	79,370	79,370	79,314	79,314	79,314	79,258	79,258	79,258	79,202	79,202	79,202	79,146	79,275
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	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519
10	361.2	Collection Sewers - Gravity	45,104	45,104	45,104	47,290	47,290	47,290	49,476	49,476	49,476	51,662	51,662	51,662	53,848	48,803
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	5,938	5,938	5,938	6,688	6,688	6,688	7,438	7,438	7,438	8,188	8,188	8,188	8,938	7,207
13	364.2	Flow Measuring Devices	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712
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	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
21	371.3	Pumping Equipment	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316	23,316
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	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023
25	354.4	Structures & Improvements	0	0	0	250	250	250	500	500	500	750	750	750	1,000	423
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	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507	175,507
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	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438
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	360.5	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	390.7.1	Computer Equipment	4,290	4,375	4,488	4,702	4,874	5,010	5,146	5,250	5,343	5,511	5,601	5,687	5,796	5,083
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	675	675	675	675	675	675	675	675	675	675	675	675	675	675
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	356,274	356,359	356,472	359,816	359,988	360,124	363,390	363,494	363,587	366,885	366,975	367,061	370,300	362,363
64		Subtotal Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Schedule: A-7

Page: 1 of 1

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments Adjusted Balance		<u>Projected Rate Year 2007</u> Adjustments Adjusted Balance		
Water							
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer							
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Palm Port
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

Palm Port

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
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	39,454	160,338
	2004		
46	Additions	1,661	7,018
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	41,115	167,356
	2005		
50	Additions	3,346	14,050
51	Retirements	(11,025)	(1,909)
52	Adjustments	42	42
53	12/31/05 Balance	33,477	179,539
	2006		
54	Additions	3,633	14,317
55	Retirements	(5,155)	(10,259)
56	Adjustments	307	307
57	12/31/06 Balance	32,262	183,904
	2007		
58	Additions	4,829	15,714
59	Retirements	(1,912)	(1,480)
60	Adjustments	858	858
61	12/31/07 Balance	36,037	198,997

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

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Palm Port
 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.

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	51	0.00%	0	55	0.00%	0	59	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	5,426	0.00%	0	5,737	0.00%	0	5,964	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	1,676	0.00%	0	1,783	0.00%	0	1,891	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	10,127	0.00%	0	10,758	0.00%	0	11,390	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	20,650	0.00%	0	16,636	0.00%	0	15,544	0.00%	0
27	331.4	Transm. & Distribution Mains	(72)	0.00%	0	(877)	0.00%	0	(1,630)	0.00%	0
28	333.4	Services	1,478	0.00%	0	1,560	0.00%	0	1,642	0.00%	0
29	334.4	Meters & Meter Installations	1,733	0.00%	0	(1,408)	0.00%	0	(1,680)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	171	0.00%	0	759	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	225	0.00%	0	270	0.00%	0	315	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	41,298		0	34,686		0	34,253		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-9

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	49	49	50	50	50	51	51	51	52	52	52	53	53	51
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	5,271	5,297	5,323	5,349	5,374	5,400	5,426	5,452	5,477	5,503	5,529	5,555	5,580	5,426
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	1,622	1,631	1,640	1,649	1,658	1,667	1,676	1,685	1,694	1,703	1,712	1,721	1,730	1,676
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	9,811	9,863	9,916	9,969	10,021	10,074	10,127	10,179	10,232	10,284	10,337	10,390	10,442	10,127
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	20,752	20,905	21,057	21,210	21,362	21,515	21,667	21,819	21,972	22,124	22,277	15,812	15,972	20,650
27	331.4	Transm. & Distribution Mains	108	110	112	115	117	119	121	123	125	127	(709)	(706)	(703)	(72)
28	333.4	Services	1,437	1,444	1,451	1,458	1,464	1,471	1,478	1,485	1,492	1,499	1,505	1,512	1,519	1,478
29	334.4	Meters & Meter Installations	1,861	1,885	1,910	1,934	1,958	1,982	2,006	2,031	2,055	2,079	2,103	2,127	(1,405)	1,733
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	2	12	25	42	6
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	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	203	206	210	214	218	221	225	229	233	236	240	244	248	225
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	41,115	41,392	41,669	41,945	42,222	42,499	42,776	43,053	43,330	43,609	43,058	36,732	33,477	41,298
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

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	53	53	54	54	54	55	55	55	56	56	56	56	57	55
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	5,580	5,606	5,632	5,658	5,683	5,710	5,737	5,763	5,790	5,816	5,843	5,869	5,896	5,737
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	1,730	1,738	1,747	1,756	1,765	1,774	1,783	1,792	1,801	1,810	1,819	1,828	1,837	1,783
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	10,442	10,495	10,548	10,600	10,653	10,705	10,758	10,811	10,863	10,916	10,969	11,021	11,074	10,758
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	15,972	16,131	16,291	16,451	16,610	16,770	16,929	17,089	17,249	17,408	17,568	17,727	14,072	16,636
27	331.4	Transm. & Distribution Mains	(703)	(701)	(698)	(695)	(692)	(689)	(901)	(894)	(888)	(1,096)	(1,086)	(1,077)	(1,281)	(877)
28	333.4	Services	1,519	1,526	1,533	1,540	1,546	1,553	1,560	1,567	1,574	1,581	1,588	1,594	1,601	1,560
29	334.4	Meters & Meter Installations	(1,405)	(1,375)	(1,345)	(1,316)	(1,286)	(1,256)	(1,425)	(1,394)	(1,364)	(1,532)	(1,500)	(1,468)	(1,635)	(1,408)
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	42	59	76	94	113	137	163	188	214	239	264	290	350	171
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	248	251	255	259	263	266	270	274	278	281	285	289	293	270
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	33,477	33,785	34,092	34,401	34,710	35,025	34,929	35,250	35,571	35,479	35,805	36,131	32,262	34,686
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

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	57	57	57	58	58	58	59	59	59	60	60	60	61	59
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	5,896	5,922	5,949	5,920	5,947	5,974	5,946	5,973	6,001	5,973	6,001	6,029	6,002	5,964
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	1,837	1,846	1,855	1,864	1,873	1,882	1,891	1,900	1,909	1,918	1,927	1,936	1,945	1,891
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	11,074	11,126	11,179	11,232	11,284	11,337	11,390	11,442	11,495	11,547	11,600	11,653	11,705	11,390
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	14,072	14,317	14,563	14,808	15,053	15,299	15,544	15,790	16,035	16,281	16,526	16,771	17,017	15,544
27	331.4	Transm. & Distribution Mains	(1,281)	(1,268)	(1,255)	(1,509)	(1,491)	(1,474)	(1,724)	(1,702)	(1,680)	(1,926)	(1,899)	(1,873)	(2,115)	(1,630)
28	333.4	Services	1,601	1,608	1,615	1,622	1,629	1,635	1,642	1,649	1,656	1,663	1,670	1,676	1,683	1,642
29	334.4	Meters & Meter Installations	(1,635)	(1,602)	(1,569)	(1,685)	(1,650)	(1,616)	(1,730)	(1,693)	(1,657)	(1,770)	(1,732)	(1,695)	(1,806)	(1,680)
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	350	410	473	538	606	675	747	820	894	970	1,048	1,127	1,208	759
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	293	296	300	304	308	311	315	319	323	326	330	334	338	315
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	32,262	32,714	33,167	33,151	33,616	34,083	34,080	34,556	35,034	35,042	35,530	36,019	36,037	34,253
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	1,411	0.00%	0	1,376	0.00%	0	1,630	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	56	0.00%	0	(475)	0.00%	0	(425)	0.00%	0
10	361.2	Collection Sewers - Gravity	7,456	0.00%	0	8,458	0.00%	0	8,958	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	2,625	0.00%	0	2,761	0.00%	0	2,950	0.00%	0
13	364.2	Flow Measuring Devices	2,826	0.00%	0	3,769	0.00%	0	4,621	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	2,220	0.00%	0	2,391	0.00%	0	2,508	0.00%	0
21	371.3	Pumping Equipment	15,342	0.00%	0	15,456	0.00%	0	8,996	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	5	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	141,728	0.00%	0	151,485	0.00%	0	161,235	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	31	0.00%	0	158	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	6	0.00%	0	171	0.00%	0	759	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	180	0.00%	0	190	0.00%	0	233	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	173,851		0	185,633		0	191,627		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
 Palm Port
 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	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	369.1	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 FSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Palm Port

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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	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	1,304	1,322	1,339	1,357	1,375	1,393	1,411	1,428	1,446	1,464	1,482	1,499	1,517	1,411
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	93	95	97	98	100	102	104	105	107	109	110	112	(501)	56
10	361.2	Collection Sewers - Gravity	6,956	7,039	7,123	7,206	7,289	7,373	7,456	7,540	7,623	7,707	7,790	7,874	7,957	7,456
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	2,547	2,560	2,573	2,586	2,599	2,612	2,625	2,638	2,651	2,664	2,677	2,690	2,703	2,625
13	364.2	Flow Measuring Devices	2,355	2,434	2,512	2,591	2,669	2,748	2,826	2,905	2,983	3,062	3,141	3,219	3,298	2,826
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	2,126	2,142	2,157	2,173	2,189	2,204	2,220	2,236	2,251	2,267	2,283	2,298	2,314	2,220
21	371.3	Pumping Equipment	14,946	15,092	15,238	15,384	15,531	15,677	15,823	15,970	16,117	16,264	16,411	16,557	16,704	15,342
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	136,849	137,662	138,475	139,289	140,102	140,915	141,728	142,541	143,355	144,168	144,981	145,794	146,607	141,728
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	2	12	25	42	6
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	180	180	180	180	180	180	180	180	180	180	180	180	180	180
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	167,356	168,525	169,695	170,864	172,034	173,204	174,373	174,983	176,154	176,597	177,779	178,965	179,539	173,851
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Palm Port
 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	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	1,517	1,535	1,553	1,571	1,588	1,606	1,400	1,420	1,440	1,235	1,257	1,279	486	1,376
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	(501)	(496)	(492)	(488)	(484)	(480)	(475)	(471)	(467)	(463)	(459)	(454)	(450)	(475)
10	361.2	Collection Sewers - Gravity	7,957	8,040	8,124	8,207	8,291	8,374	8,458	8,541	8,625	8,708	8,792	8,875	8,959	8,458
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	2,703	2,716	2,729	2,742	2,755	2,768	2,781	2,794	2,807	2,820	2,833	2,846	2,859	2,781
13	364.2	Flow Measuring Devices	3,298	3,376	3,455	3,533	3,612	3,690	3,769	3,847	3,926	4,004	4,083	4,161	4,240	3,769
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	2,314	2,330	2,345	2,361	2,377	2,386	2,396	2,405	2,414	2,424	2,433	2,442	2,452	2,391
21	371.3	Pumping Equipment	15,421	15,570	15,719	15,868	16,017	16,165	16,087	16,235	16,154	16,301	16,448	16,594	8,348	15,456
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	146,607	147,420	148,234	149,047	149,860	150,673	151,485	152,298	153,110	153,923	154,735	155,548	156,360	151,485
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	11	23	34	45	56	68	79	90	31
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	42	59	76	94	113	137	163	188	214	239	264	290	350	171
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	180	180	180	180	180	184	188	191	195	199	203	206	210	190
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	179,539	180,731	181,922	183,115	184,309	185,516	186,273	187,482	188,463	189,447	190,658	191,868	183,904	185,633
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

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	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	486	692	899	1,050	1,256	1,463	1,613	1,819	2,026	2,176	2,382	2,589	2,739	1,630
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	(450)	(446)	(442)	(437)	(433)	(429)	(425)	(421)	(416)	(412)	(408)	(404)	(400)	(425)
10	361.2	Collection Sewers - Gravity	8,959	9,042	9,126	8,900	8,987	9,075	8,852	8,944	9,036	8,817	8,913	9,009	8,794	8,958
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	2,859	2,873	2,886	2,900	2,915	2,930	2,946	2,962	2,978	2,996	3,014	3,032	3,052	2,950
13	364.2	Flow Measuring Devices	4,240	4,319	4,397	4,476	4,554	4,633	4,711	4,790	4,790	4,790	4,790	4,790	4,790	4,621
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	2,452	2,461	2,471	2,480	2,489	2,499	2,508	2,518	2,527	2,536	2,546	2,555	2,565	2,508
21	371.3	Pumping Equipment	8,348	8,456	8,564	8,672	8,780	8,888	8,996	9,104	9,212	9,320	9,428	9,536	9,643	8,996
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	1	1	2	3	5	6	8	10	12	14	5
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	156,360	157,173	157,985	158,798	159,610	160,423	161,235	162,048	162,861	163,673	164,486	165,298	166,111	161,235
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	90	102	113	124	135	147	158	169	181	192	203	214	226	158
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	350	410	473	538	606	675	747	820	894	970	1,048	1,127	1,208	759
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	210	214	218	221	225	229	233	236	240	244	248	251	255	233
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	183,904	185,296	186,689	187,721	189,126	190,533	191,578	192,994	194,333	195,310	196,659	198,009	198,997	191,627
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Palm Port

Schedule: A-11

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

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

Palm Port

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	19,916	22,530
2004			
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	19,916	22,530
2005			
38	Additions	0	0
39	Adjustments	0	0
40	12/31/05 Balance	19,916	22,530
2006			
41	Additions	0	1,950
42	Adjustments	0	0
43	12/31/06 Balance	19,916	24,480
2007			
44	Additions	2,760	3,900
45	Adjustments	0	0
46	12/31/07 Balance	22,676	28,380

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	12,342	0.00%	0	12,342	0.00%	0	12,342	0.00%	0
2	Meter Fees	7,128	0.00%	0	7,128	0.00%	0	8,296	0.00%	0
3	Main Extension Charge	446	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	19,916		0	19,916		0	21,084		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	19,916		0	19,916		0	21,084		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	13,043	0.00%	0	13,443	0.00%	0	15,443	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	1,366	0.00%	0
16	Service Installation Fees	9,007	0.00%	0	9,059	0.00%	0	9,321	0.00%	0
17	Total Cash CIAC	22,530		0	23,130		0	26,130		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	22,530		0	23,130		0	26,130		0

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

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

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	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342
2	Meter Fees	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043
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	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007	9,007
17	Total Cash CIAC	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530
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	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530	22,530

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Palm Port
 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	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342
2	Meter Fees	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916	19,916
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	13,043	13,043	13,043	13,043	13,043	13,043	13,476	13,476	13,476	13,910	13,910	13,910	14,343	13,443
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	9,007	9,007	9,007	9,007	9,007	9,007	9,064	9,064	9,064	9,120	9,120	9,120	9,177	9,059
17	Total Cash CIAC	22,530	22,530	22,530	22,530	22,530	22,530	23,180	23,180	23,180	23,830	23,830	23,830	24,480	23,130
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	22,530	22,530	22,530	22,530	22,530	22,530	23,180	23,180	23,180	23,830	23,830	23,830	24,480	23,130

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/07

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	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342
2	Meter Fees	7,128	7,128	7,128	7,818	7,818	7,818	8,508	8,508	8,508	9,198	9,198	9,198	9,888	8,296
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	19,916	19,916	19,916	20,606	20,606	20,606	21,296	21,296	21,296	21,986	21,986	21,986	22,676	21,084
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	19,916	19,916	19,916	20,606	20,606	20,606	21,296	21,296	21,296	21,986	21,986	21,986	22,676	21,084
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	14,343	14,343	14,343	14,993	14,993	14,993	15,643	15,643	15,643	16,293	16,293	16,293	16,943	15,443
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	960	960	960	1,200	1,200	1,200	1,440	1,440	1,440	1,680	1,680	1,680	1,920	1,366
16	Service Installation Fees	9,177	9,177	9,177	9,262	9,262	9,262	9,347	9,347	9,347	9,432	9,432	9,432	9,517	9,321
17	Total Cash CIAC	24,480	24,480	24,480	25,455	25,455	25,455	26,430	26,430	26,430	27,405	27,405	27,405	28,380	26,130
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	24,480	24,480	24,480	25,455	25,455	25,455	26,430	26,430	26,430	27,405	27,405	27,405	28,380	26,130

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

Florida Public Service Commission

Palm Port
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

Palm Port

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order		
2000		
23 Additions		
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	9,295	11,965
2004		
35 Additions	378	481
36 Adjustments	0	0
37 12/31/04 Balance	9,673	12,446
2005		
38 Additions	755	963
39 Adjustments	0	0
40 12/31/05 Balance	10,428	13,409
2006		
41 Additions	757	957
42 Adjustments	0	0
43 12/31/06 Balance	11,185	14,366
2007		
44 Additions	806	1,030
45 Adjustments	0	0
46 12/31/07 Balance	11,991	15,396

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Palm Port

Schedule: A-14

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash										
1	Water Treatment Equipment	3,903	0.00%	0	4,292	0.00%	0	4,675	0.00%	0
2	Meter Fees	6,127	0.00%	0	6,484	0.00%	0	6,861	0.00%	0
3	Main Extension Charge	20	0.00%	0	30	0.00%	0	41	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	10,050		0	10,806		0	11,577		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	10,050		0	10,806		0	11,577		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	7,487	0.00%	0	8,199	0.00%	0	8,921	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	25	0.00%	0	35	0.00%	0	55	0.00%	0
16	Service Installation Fees	5,416	0.00%	0	5,653	0.00%	0	5,893	0.00%	0
17	Total Cash	12,928		0	13,887		0	14,869		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	12,928		0	13,887		0	14,869		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

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.

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

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	3,708	3,741	3,773	3,806	3,838	3,870	3,903	3,935	3,968	4,000	4,032	4,065	4,097	3,903
2	Meter Fees	5,949	5,979	6,009	6,038	6,068	6,098	6,127	6,157	6,187	6,217	6,246	6,276	6,306	6,127
3	Main Extension Charge	15	16	17	17	18	19	20	21	22	22	23	24	25	20
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	9,673	9,736	9,798	9,861	9,924	9,987	10,050	10,113	10,176	10,239	10,302	10,365	10,428	10,050
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	9,673	9,736	9,798	9,861	9,924	9,987	10,050	10,113	10,176	10,239	10,302	10,365	10,428	10,050
SEWER															
Cash															
13	Treatment & Disposal Equipment	7,130	7,189	7,249	7,308	7,368	7,428	7,487	7,547	7,606	7,666	7,726	7,785	7,845	7,487
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	19	20	21	22	23	24	25	26	26	27	28	29	30	25
16	Service Installation Fees	5,297	5,317	5,337	5,357	5,376	5,396	5,416	5,436	5,455	5,475	5,495	5,515	5,534	5,416
17	Total Cash	12,446	12,527	12,607	12,687	12,767	12,848	12,928	13,008	13,088	13,168	13,249	13,329	13,409	12,928
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	12,446	12,527	12,607	12,687	12,767	12,848	12,928	13,008	13,088	13,168	13,249	13,329	13,409	12,928

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

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	4,097	4,130	4,162	4,195	4,227	4,260	4,292	4,325	4,357	4,390	4,423	4,455	4,488	4,292
2	Meter Fees	6,306	6,335	6,365	6,395	6,424	6,454	6,484	6,514	6,543	6,573	6,603	6,632	6,662	6,484
3	Main Extension Charge	25	26	27	27	28	29	30	31	32	32	33	34	35	30
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	10,428	10,491	10,554	10,617	10,680	10,743	10,806	10,869	10,932	10,995	11,059	11,122	11,185	10,806
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	10,428	10,491	10,554	10,617	10,680	10,743	10,806	10,869	10,932	10,995	11,059	11,122	11,185	10,806
SEWER															
Cash															
13	Treatment & Disposal Equipment	7,845	7,904	7,963	8,022	8,081	8,140	8,199	8,258	8,317	8,377	8,436	8,495	8,554	8,199
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	30	31	32	33	34	34	35	36	37	38	39	40	41	35
16	Service Installation Fees	5,534	5,554	5,574	5,594	5,613	5,633	5,653	5,673	5,692	5,712	5,732	5,752	5,771	5,653
17	Total Cash	13,409	13,489	13,568	13,648	13,727	13,807	13,887	13,967	14,047	14,127	14,206	14,286	14,366	13,887
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	13,409	13,489	13,568	13,648	13,727	13,807	13,887	13,967	14,047	14,127	14,206	14,286	14,366	13,887

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Palm Port
 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	4,488	4,519	4,550	4,581	4,612	4,644	4,675	4,706	4,737	4,768	4,799	4,831	4,862	4,675
2	Meter Fees	6,662	6,692	6,721	6,754	6,787	6,819	6,855	6,890	6,925	6,964	7,002	7,040	7,082	6,861
3	Main Extension Charge	35	36	37	38	39	40	41	43	44	45	46	47	48	41
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	11,185	11,247	11,309	11,373	11,438	11,503	11,571	11,638	11,706	11,777	11,847	11,918	11,991	11,577
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	11,185	11,247	11,309	11,373	11,438	11,503	11,571	11,638	11,706	11,777	11,847	11,918	11,991	11,577
SEWER															
Cash															
13	Treatment & Disposal Equipment	8,554	8,612	8,670	8,731	8,791	8,852	8,915	8,978	9,042	9,107	9,173	9,239	9,308	8,921
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	41	42	44	46	49	51	54	56	59	62	65	68	72	55
16	Service Installation Fees	5,771	5,791	5,812	5,832	5,852	5,872	5,893	5,913	5,934	5,955	5,975	5,996	6,017	5,893
17	Total Cash	14,366	14,446	14,526	14,609	14,692	14,775	14,862	14,948	15,034	15,124	15,214	15,303	15,396	14,869
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	14,366	14,446	14,526	14,609	14,692	14,775	14,862	14,948	15,034	15,124	15,214	15,303	15,396	14,869

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

The calculation should not include accounts that are reported in other rate base or cost of capital

accounts. Unless otherwise explained, this calculation should include both current and deferred debits

and credits. All adjustments to the per book accounts should be explained.

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

Line No.	(1) Description	(2)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.289%	0.289%	0.289%
15	Assets Allocated - Water (line 7 x line 14)	6,254	6,230	7,874
16	Liabilities Allocated - Water (line 12 x line 14)	1,869	3,909	4,410
17	Allocation Percentage - Sewer	0.289%	0.289%	0.289%
18	Assets Allocated - Sewer (line 7 x line 17)	6,254	6,230	7,874
19	Liabilities Allocated - Sewer (line 12 x line 17)	1,869	3,909	4,410
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	872	2,830	6,283
21	Sewer	872	2,830	6,283
Other Regulatory Assets				
22	Water	5,883	5,589	5,001
23	Sewer	5,888	5,594	5,005
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>11,140</u>	<u>10,740</u>	<u>14,747</u>
27	Sewer (Lines 18-19+21+23+25)	<u>11,145</u>	<u>10,744</u>	<u>14,752</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Palm Port
 Docket No. 060368-WS
 Test Year Ended: 2006
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Palm Port
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Palm Port
 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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Palm Port
 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.

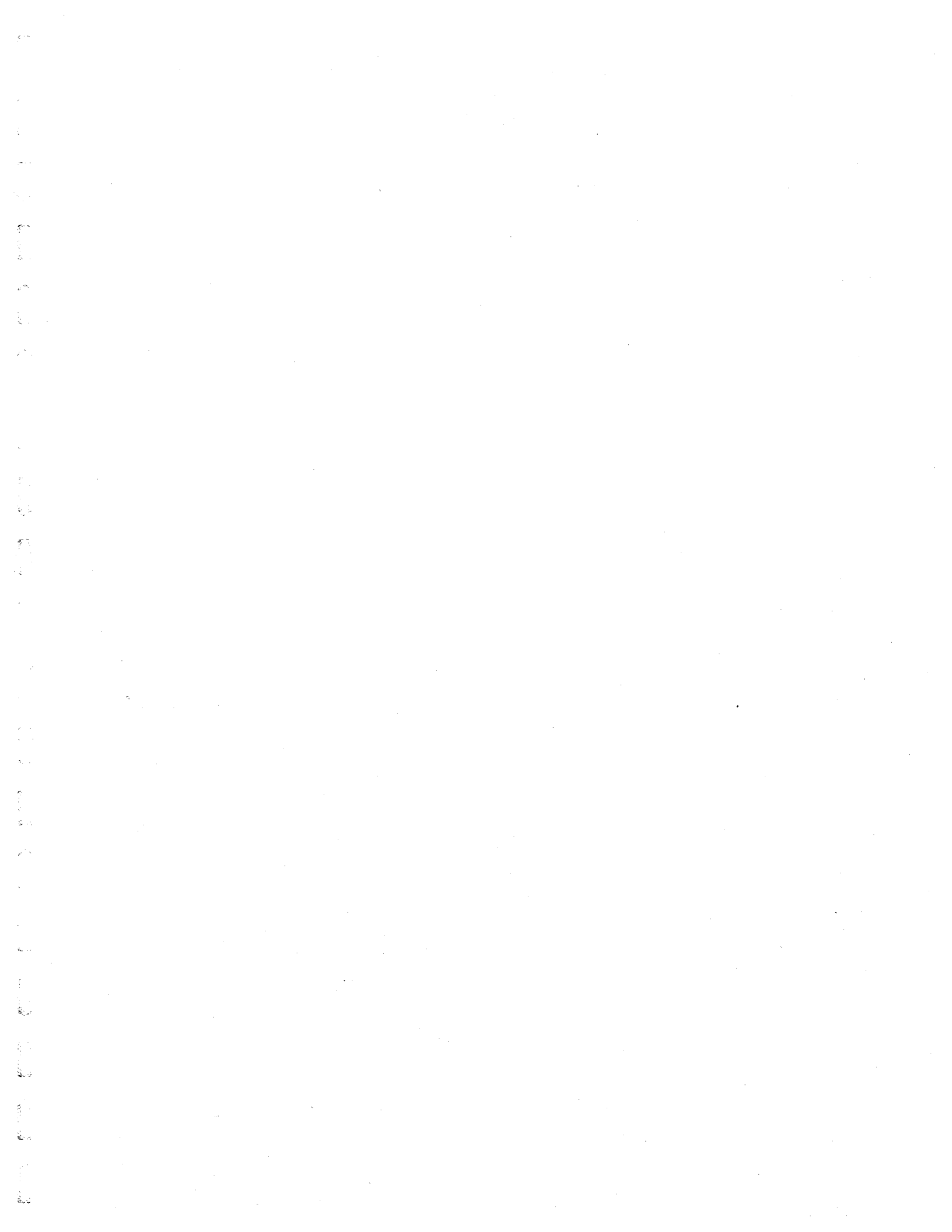
Florida Public Service Commission

Palm Port
 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



Palm Port
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Sewer Net Operating Income

Florida Public Service Commission

Palm Port

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	60,487	(100)	60,387	1,259	61,646	1,160	62,806	45,437	108,243	B-4
2	Operation & Maintenance	56,810	906	57,717	(11,948)	45,769	14,142	59,911	671	60,582	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	13,130	13,130	537	13,667	1,875	15,542	0	15,542	B-14
4	Amortization	0	0	0	589	589	0	589	0	589	B-3
5	Taxes Other Than Income	4,955	0	4,955	126	5,080	3,877	8,957	2,045	11,002	B-15
6	Provision for Income Taxes	(607)	(5,249)	(5,856)	3,957	(1,899)	(7,785)	(9,684)	16,041	6,358	C-1
7	OPERATING EXPENSES	61,158	8,788	69,946	(6,739)	63,207	12,109	75,316	18,757	94,073	
8	NET OPERATING INCOME	(671)	(8,888)	(9,559)	7,998	(1,561)	(10,949)	(12,509)	26,680	14,170	
9	RATE BASE	0	113,864	113,864	(2,691)	111,173	63,054	174,227		174,227	A-2
10	RATE OF RETURN	-		-8.40%						8.13%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port
 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	(106)	(100)	
3	TOTAL	(106)	(100)	
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	135	135
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	92	92
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	488	488
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	192	192
12	TOTAL	906	906	
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	3,388	14,093	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(755)	(963)	
17	TOTAL	2,633	13,130	
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	(1,341)	(5,249)	C-1
31	TOTAL	(1,341)	(5,249)	
32				
33	TOTAL INCOME ADJUSTMENTS	2,092	8,687	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port
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	1,203	1,259	
3	TOTAL	1,203	1,259	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (4,481)	(8,104)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions (40)	(29)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits 1,212	(1,808)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (413)	(143)	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	(153)	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges (185)	(331)	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges (2)	708	
13	Chemicals	Adj. for increase in chlorine costs 130	(603)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. 288	1,181	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 225	479	
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. (475)	(568)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 939	328	
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. (1,610)	(2,001)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. (339)	(306)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (929)	(3,705)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. (27)	(69)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. (2)	149	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (945)	(1,147)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (63)	(49)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 70	68	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (75)	(82)	
27	Insurance - Other	Adj. for volatile charges from year to year. (38)	(57)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's (1)	(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 (411)	65	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 3,135	3,120	
33	Non-recurring 2005 Bonus True-up	35	35	
34	Purchased Power Rate Increase Pass Through	179	1,072	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	3	3	
36	TOTAL	(3,822)	(11,948)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	552	531	
40	CIAC amortization adjusted for additional contributions	(2)	6	
41	TOTAL	550	537	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port
 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	588	589	
45	-	0	0	
46	TOTAL	588	589	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	54	57	
50	2. Payroll tax adjustment	(372)	(670)	
51	3. Property taxes associated with plant additions	3,814	739	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	3,497	126	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(439)	3,957	
57	TOTAL	(439)	3,957	
58				
59	TOTAL INCOME ADJUSTMENTS	1,576	(5,481)	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port
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	711	1,160	
3	TOTAL	711	1,160	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	1,883	6,777	
7	Salaries & Wages - Officers, Exec.	(61)	(73)	
8	Employee Pensions & Benefits	741	801	
9	Purchased Water / Sewer Treatment	336	86	
	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer			
10	Sludge Removal Expense	0	1,155	
11	Purchased Power	8	(196)	
12	Fuel for Purchased Power	2	148	
13	Chemicals	98	109	
14	Materials & Supplies	329	268	
15	Contractual Services - Engineering	10	28	
16	Contractual Services - Accounting	45	11	
17	Contractual Services - Legal	8	101	
18	Contractual Services - Mgmt. Fees	304	217	
19	Contractual Services - Testing	45	26	
20	Contractual Services - Other	130	74	
21	Rental of Building/Real Prop.	22	8	
22	Rental of Equipment	2	41	
23	Transportation Expenses	174	116	
24	Insurance - Vehicle	5	5	
25	Insurance - General Liability	24	18	
26	Insurance - Workman's Comp.	7	11	
27	Insurance - Other	8	1	
28	Advertising Expense	1	0	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
	See MFR Schedule B-12			
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(198)	(166)	
	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.			
32	Miscellaneous Expense	772	708	
33	Non-recurring 2005 Bonus True-up	36	36	
34	Purchased Power Rate Increase Pass Through	184	1,104	
35	Contractual Services - Other	850	850	
	Customer Call Center conversion			
36	Reg. Comm. Exp. - Rate Case Amort.	1,955	1,955	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(76)	(76)	
38	TOTAL	7,643	14,142	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	1,747	1,949	
42	CIAC amortization adjusted for additional contributions	(49)	(73)	
43	TOTAL	1,697	1,875	
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	32	52	
52	2. Payroll tax adjustment	154	558	
53	3. Property taxes associated with plant additions	969	3,266	
54	4. Property Tax adjustment for Future Use plant	0	0	
55	TOTAL	1,155	3,877	
56				
57	F. INCOME TAXES			C-1
58	1. Income tax impact of the adjustments to per book income	(4,201)	(7,785)	
59	TOTAL	(4,201)	(7,785)	
60				
61	TOTAL INCOME ADJUSTMENTS	7,006	13,269	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>37,024</u>	<u>45,437</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>547</u>	<u>671</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>1,666</u>	<u>2,045</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	38,720	62,806	
12	Plus Required Revenue Adjustment	<u>37,024</u>	<u>45,437</u>	
13	Rate Year Revenue at Proposed Rates	75,743	108,243	
14				
15	Less Operating Expenses Before Income Taxes	(59,062)	(87,715)	
16	Less Interest Expense	(3,296)	(4,048)	
17	Taxable Income	<u>13,385</u>	<u>16,480</u>	
18	Income Tax at Composite Rate of	38.58% 5,163	6,357	
19	Less Income Tax at Present Rates	7,945	9,684	
20				
21	Income Tax Adjustment	<u>13,108</u>	<u>16,041</u>	

Test Year Operating Revenues

Palm Port
Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Florida Public Service Commission

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

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 36,580	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 0	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other
8	462.1	Public Fire Protection 0	522.1	Measured - Residential 60,387
9	462.2	Private Fire Protection	522.2	Measured - Commercial 0
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family 0
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues 0	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues 0
18	TOTAL WATER SALES 36,580		TOTAL SEWER SALES 60,387	
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 225	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 225		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 36,805		TOTAL SEWER OPERATING REVENUES 60,387	

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	13,096	0	13,096	8,615	(4,481)	35	8,649	10,532	1,883	36	10,567
2	603 Salaries & Wages - Officers, Exec.	225	0	225	185	(40)	0	185	124	(61)	0	124
3	604 Employee Pensions & Benefits	2,203	0	2,203	3,415	1,212	0	3,415	4,156	741	0	4,156
4	610 Purchased Water	2,028	0	2,028	1,615	(413)	0	1,615	1,951	336	0	1,951
5	615 Purchased Power	1,346	0	1,346	1,161	(185)	179	1,340	1,348	8	184	1,532
6	616 Fuel for Purchased Power	12	0	12	10	(2)	0	10	12	2	0	12
7	618 Chemicals	888	0	888	1,017	130	0	1,017	1,115	98	0	1,115
8	620 Materials & Supplies	1,579	0	1,579	1,867	288	0	1,867	2,196	329	0	2,196
9	631 Contractual Services - Engineering	292	0	292	517	225	0	517	527	10	0	527
10	632 Contractual Services - Accounting	1,056	0	1,056	581	(475)	0	581	625	45	0	625
11	633 Contractual Services - Legal	2	135	136	1,075	939	0	1,075	1,084	8	0	1,084
12	634 Contractual Services - Mgmt. Fees	3,584	0	3,584	1,974	(1,610)	0	1,974	2,278	304	0	2,278
13	635 Contractual Services - Testing	2,018	0	2,018	1,678	(339)	0	1,678	1,723	45	0	1,723
14	636 Contractual Services - Other	3,948	0	3,948	3,018	(929)	0	3,018	3,148	130	850	3,998
15	641 Rental of Building/Real Prop.	132	0	132	105	(27)	0	105	127	22	0	127
16	642 Rental of Equipment	10	0	10	8	(2)	0	8	9	2	0	9
17	650 Transportation Expenses	1,524	92	1,617	672	(945)	0	672	846	174	0	846
18	656 Insurance - Vehicle	109	0	109	47	(63)	0	47	52	5	0	52
19	657 Insurance - General Liability	204	0	204	274	70	0	274	298	24	0	298
20	658 Insurance - Workman's Comp.	110	0	110	35	(75)	0	35	42	7	0	42
21	659 Insurance - Other	144	0	144	106	(38)	0	106	114	8	0	114
22	660 Advertising Expense	7	0	7	5	(1)	0	5	6	1	0	6
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,955	1,955
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	487	488	974	564	(411)	0	564	366	(198)	0	366
26	675 Miscellaneous Expense	390	192	582	3,717	3,135	3	3,720	4,492	772	(76)	4,415
27	TOTAL WATER O & M EXPENSES	35,391	906	36,298	32,259	(4,039)	216	32,475	37,170	4,694	2,949	40,118

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	794	647	1,182	661	567	725	367	996	2,162	1,220	2,383	1,391	13,096	
2	603 Salaries & Wages - Officers, Exec.	0	17	45	27	26	34	29	17	37	23	27	(58)	225	
3	604 Employee Pensions & Benefits	95	108	172	133	141	225	208	244	288	224	304	61	2,203	
4	610 Purchased Water	0	0	441	164	147	272	182	0	312	115	165	233	2,028	
5	615 Purchased Power	92	87	171	105	101	124	104	75	136	119	101	131	1,346	
6	616 Fuel for Purchased Power	0	0	3	1	1	2	1	0	2	1	1	1	12	
7	618 Chemicals	0	85	83	60	54	46	49	56	95	113	98	148	888	
8	620 Materials & Supplies	0	0	21	8	7	13	9	230	15	620	579	77	1,579	
9	631 Contractual Services - Engineering	0	0	4	2	1	3	2	0	71	69	70	70	292	
10	632 Contractual Services - Accounting	0	17	65	35	33	283	201	57	141	59	75	90	1,056	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	2	
12	634 Contractual Services - Mgmt. Fees	0	166	432	292	321	350	309	285	309	314	408	398	3,584	
13	635 Contractual Services - Testing	0	68	180	85	83	123	87	68	622	350	260	92	2,018	
14	636 Contractual Services - Other	89	521	262	2,066	194	(9)	113	63	158	253	108	130	3,948	
15	641 Rental of Building/Real Prop.	0	0	29	11	10	18	12	0	20	7	11	15	132	
16	642 Rental of Equipment	0	0	2	1	1	1	1	0	1	1	1	1	10	
17	650 Transportation Expenses	0	79	181	120	125	144	156	103	192	145	164	115	1,524	
18	656 Insurance - Vehicle	0	7	14	10	9	11	10	7	12	9	10	11	109	
19	657 Insurance - General Liability	0	13	26	18	17	21	18	13	22	16	18	20	204	
20	658 Insurance - Workman's Comp.	0	10	10	10	10	10	10	10	10	10	10	10	110	
21	659 Insurance - Other	0	9	19	13	12	15	13	9	16	12	13	14	144	
22	660 Advertising Expense	0	0	1	1	0	1	1	0	1	0	1	1	7	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	454	0	7	3	2	4	3	0	5	2	3	4	487	
26	675 Miscellaneous Expense	0	0	84	31	28	52	34	6	59	22	31	44	390	
27	TOTAL WATER O & M EXPENSES	1,524	1,834	3,435	3,855	1,891	2,466	1,918	2,239	4,688	3,704	4,839	3,001	35,391	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-5

Page: 3 of 4

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	2006												Total Forecast Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	601 Salaries & Wages - Employees	1,418	551	757	552	675	964	405	703	643	679	676	592	8,615
2	603 Salaries & Wages - Officers, Exec.	27	21	(14)	23	20	23	25	13	12	13	12	8	185
3	604 Employee Pensions & Benefits	278	299	284	368	352	349	376	226	222	224	224	214	3,415
4	610 Purchased Water	153	70	102	99	53	99	124	200	190	200	196	129	1,615
5	615 Purchased Power	92	100	92	100	97	127	102	96	96	92	91	79	1,161
6	616 Fuel for Purchased Power	1	0	1	1	0	1	1	1	1	1	1	1	10
7	618 Chemicals	169	4	113	139	83	57	186	52	54	54	54	51	1,017
8	620 Materials & Supplies	12	129	35	80	529	26	732	67	68	65	64	61	1,867
9	631 Contractual Services - Engineering	69	69	69	69	69	69	69	7	7	7	7	6	517
10	632 Contractual Services - Accounting	36	92	61	61	30	61	64	39	39	36	35	28	581
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,074	1,075
12	634 Contractual Services - Mgmt. Fees	261	248	243	232	246	266	146	73	69	73	71	47	1,974
13	635 Contractual Services - Testing	16	142	285	78	73	140	81	178	181	171	170	163	1,678
14	636 Contractual Services - Other	588	75	86	85	68	85	93	401	405	386	385	362	3,018
15	641 Rental of Building/Real Prop.	10	5	7	6	3	6	8	13	12	13	13	8	105
16	642 Rental of Equipment	1	0	0	0	0	0	1	1	1	1	1	1	8
17	650 Transportation Expenses	142	118	121	68	10	24	23	37	35	36	36	24	672
18	656 Insurance - Vehicle	5	4	5	5	4	5	5	3	3	3	3	2	47
19	657 Insurance - General Liability	38	34	35	35	34	35	36	6	6	6	6	4	274
20	658 Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35
21	659 Insurance - Other	13	12	12	12	11	12	13	4	4	4	4	3	106
22	660 Advertising Expense	1	0	0	0	0	0	0	1	1	1	1	0	5
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	2	1	2	2	252	2	2	62	60	60	60	59	564
26	675 Miscellaneous Expense	29	13	19	19	10	19	23	735	749	705	704	692	3,717
27	TOTAL WATER O & M EXPENSES	3,366	1,992	2,319	2,040	2,624	2,376	2,516	2,917	2,857	2,829	2,816	3,607	32,259

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Budgeted Annual	
1	601 Salaries & Wages - Employees	897	811	843	841	793	841	866	945	935	945	945	942	872	10,532
2	603 Salaries & Wages - Officers, Exec.	12	5	8	8	4	8	9	15	15	15	15	15	10	124
3	604 Employee Pensions & Benefits	340	363	345	441	422	418	447	281	276	280	279	265	265	4,156
4	610 Purchased Water	185	84	123	120	64	120	149	242	229	241	237	156	156	1,951
5	615 Purchased Power	107	115	106	116	111	147	117	111	112	107	106	92	92	1,348
6	616 Fuel for Purchased Power	1	0	1	1	0	1	1	1	1	1	1	1	1	12
7	618 Chemicals	184	5	123	151	91	63	202	58	60	61	61	56	56	1,115
8	620 Materials & Supplies	15	153	41	94	622	30	861	79	80	76	75	71	71	2,196
9	631 Contractual Services - Engineering	71	70	70	70	70	70	70	7	7	7	7	7	7	527
10	632 Contractual Services - Accounting	39	94	64	64	31	64	67	43	43	41	41	32	32	625
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,082	1,084	
12	634 Contractual Services - Mgmt. Fees	299	283	277	266	280	304	168	88	83	88	86	57	57	2,278
13	635 Contractual Services - Testing	19	145	290	80	75	143	83	184	186	176	175	167	167	1,723
14	636 Contractual Services - Other	603	80	93	92	72	92	101	417	421	402	401	373	373	3,148
15	641 Rental of Building/Real Prop.	12	5	8	8	4	8	10	16	15	16	15	10	10	127
16	642 Rental of Equipment	1	0	1	1	0	1	1	1	1	1	1	1	1	9
17	650 Transportation Expenses	182	151	155	87	12	30	27	44	42	44	43	29	29	846
18	656 Insurance - Vehicle	6	4	5	5	4	5	5	4	4	4	4	2	2	52
19	657 Insurance - General Liability	41	37	38	38	36	38	38	7	7	7	7	5	5	298
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	0	42
21	659 Insurance - Other	15	12	13	13	11	13	13	5	5	5	5	3	3	114
22	660 Advertising Expense	1	0	0	0	0	0	0	1	1	1	1	1	1	6
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	3	1	2	2	158	2	2	41	40	39	39	38	38	366
26	675 Miscellaneous Expense	35	16	23	23	12	23	28	888	905	852	851	836	836	4,492
27	TOTAL WATER O & M EXPENSES	3,072	2,442	2,635	2,526	2,879	2,426	3,277	3,479	3,467	3,409	3,394	4,164	4,164	37,170

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) 2005			(3) 2005		(4) 2005		(5) 2006 Forecast	(6) 2005-06		(7) 2006 Adjustments	(8) 2006 Adjusted	(9) 2007 Budgeted	(10) 2006-07		(11) 2007 Adjustments	(12) 2007 Adjusted
		Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Forecast	Incr (9)-(8)										
1	701 Salaries & Wages - Employees	14,545	0	14,545	6,440	(8,104)	35	6,475	13,252	6,777	36	13,288						
2	703 Salaries & Wages - Officers, Exec.	153	0	153	124	(29)	0	124	51	(73)	0	51						
3	704 Employee Pensions & Benefits	5,627	0	5,627	3,819	(1,808)	0	3,819	4,621	801	0	4,621						
4	710 Purchased Sewage Treatment	558	0	558	415	(143)	0	415	502	86	0	502						
5	711 Sludge Removal Expense	6,081	0	6,081	5,928	(153)	0	5,928	7,082	1,155	0	7,082						
6	715 Purchased Power	6,204	0	6,204	5,873	(331)	1,072	6,945	6,749	(196)	1,104	7,853						
7	716 Fuel for Power Production	5	0	5	712	708	0	712	861	148	0	861						
8	718 Chemicals	1,800	0	1,800	1,197	(603)	0	1,197	1,306	109	0	1,306						
9	720 Materials & Supplies	360	0	360	1,541	1,181	0	1,541	1,809	268	0	1,809						
10	731 Contractual Services - Engineering	371	0	371	850	479	0	850	878	28	0	878						
11	732 Contractual Services - Accounting	989	0	989	421	(568)	0	421	432	11	0	432						
12	733 Contractual Services - Legal	22	135	157	485	328	0	485	586	101	0	586						
13	734 Contractual Services - Mgmt. Fees	3,556	0	3,556	1,555	(2,001)	0	1,555	1,772	217	0	1,772						
14	735 Contractual Services - Testing	1,640	0	1,640	1,335	(306)	0	1,335	1,361	26	0	1,361						
15	736 Contractual Services - Other	12,671	0	12,671	8,966	(3,705)	0	8,966	9,040	74	850	9,890						
16	741 Rental of Building/Real Prop.	106	0	106	37	(69)	0	37	45	8	0	45						
17	742 Rental of Equipment	50	0	50	199	149	0	199	240	41	0	240						
18	750 Transportation Expenses	1,444	92	1,536	390	(1,147)	0	390	505	116	0	505						
19	756 Insurance - Vehicle	94	0	94	45	(49)	0	45	50	5	0	50						
20	757 Insurance - General Liability	175	0	175	243	68	0	243	261	18	0	261						
21	758 Insurance - Workman's Comp.	134	0	134	52	(82)	0	52	63	11	0	63						
22	759 Insurance - Other	127	0	127	70	(57)	0	70	71	1	0	71						
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0						
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,955	1,955						
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0						
26	770 Bad Debt Expense	0	488	488	553	65	0	553	387	(166)	0	387						
27	775 Miscellaneous Expense	98	192	290	3,410	3,120	3	3,413	4,121	708	(76)	4,045						
28	TOTAL SEWER O & M EXPENSES	56,810	906	57,717	44,660	(13,057)	1,109	45,769	56,043	10,273	3,868	59,911						

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	681	398	907	654	811	1,055	1,031	792	1,047	2,506	1,304	3,358	14,545	
2	703 Salaries & Wages - Officers, Exec.	0	17	29	22	21	25	22	17	26	19	22	(66)	153	
3	704 Employee Pensions & Benefits	97	111	197	145	151	199	178	254	314	1,747	1,792	442	5,627	
4	710 Purchased Sewage Treatment	0	0	121	45	40	75	50	0	86	32	45	64	558	
5	711 Sludge Removal Expense	0	428	672	965	81	1,190	530	0	1,027	524	91	573	6,081	
6	715 Purchased Power	494	474	662	479	459	510	517	418	563	571	514	543	6,204	
7	716 Fuel for Power Production	0	0	1	0	0	1	0	0	1	0	0	1	5	
8	718 Chemicals	0	0	316	187	148	192	150	84	207	54	186	276	1,800	
9	720 Materials & Supplies	0	0	24	9	42	15	83	66	17	6	57	43	360	
10	731 Contractual Services - Engineering	0	0	2	1	1	1	1	0	2	57	1	305	371	
11	732 Contractual Services - Accounting	0	18	51	30	29	274	194	57	130	54	69	82	989	
12	733 Contractual Services - Legal	0	0	5	2	2	3	2	0	3	1	2	3	22	
13	734 Contractual Services - Mgmt. Fees	0	173	427	297	328	350	301	285	296	309	401	389	3,556	
14	735 Contractual Services - Testing	118	118	167	136	134	148	138	118	153	13	254	144	1,640	
15	736 Contractual Services - Other	530	247	6,032	815	800	134	1,628	311	1,004	353	422	396	12,671	
16	741 Rental of Building/Real Prop.	0	0	23	9	8	14	9	0	16	6	9	12	106	
17	742 Rental of Equipment	0	0	11	4	4	7	4	0	8	3	4	6	50	
18	750 Transportation Expenses	0	83	164	116	122	135	147	103	176	139	156	104	1,444	
19	756 Insurance - Vehicle	0	7	11	8	8	9	9	7	10	8	8	9	94	
20	757 Insurance - General Liability	0	13	20	16	15	17	16	13	18	15	16	17	175	
21	758 Insurance - Workman's Comp.	0	10	15	12	12	13	12	10	14	11	12	13	134	
22	759 Insurance - Other	0	10	15	12	12	13	11	9	13	10	11	12	127	
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	21	12	7	13	8	0	15	5	8	11	98	
28	TOTAL SEWER O & M EXPENSES	1,920	2,107	9,892	3,974	3,236	4,393	5,043	2,544	5,143	6,445	5,383	6,733	56,810	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual	
1	701 Salaries & Wages - Employees	(2,372)	847	1,157	844	1,739	909	49	696	636	670	668	599	6,440	
2	703 Salaries & Wages - Officers, Exec.	21	19	(18)	19	19	19	20	6	5	6	6	4	124	
3	704 Employee Pensions & Benefits	326	342	491	393	410	406	274	240	235	238	238	224	3,819	
4	710 Purchased Sewage Treatment	42	15	23	22	15	22	25	55	52	55	54	36	415	
5	711 Sludge Removal Expense	85	478	494	494	40	861	740	567	572	546	544	507	5,928	
6	715 Purchased Power	513	606	550	534	421	396	304	527	535	506	505	476	5,873	
7	716 Fuel for Power Production	72	26	39	37	26	38	43	94	90	94	93	61	712	
8	718 Chemicals	50	98	53	199	106	45	322	63	65	66	67	63	1,197	
9	720 Materials & Supplies	1	82	0	531	37	456	146	58	60	56	56	56	1,541	
10	731 Contractual Services - Engineering	79	649	6	6	4	6	7	20	19	20	20	15	850	
11	732 Contractual Services - Accounting	21	85	51	51	25	51	51	19	20	16	16	15	421	
12	733 Contractual Services - Legal	49	18	26	25	18	26	29	64	61	64	63	42	485	
13	734 Contractual Services - Mgmt. Fees	222	229	215	205	233	239	111	22	21	22	22	14	1,555	
14	735 Contractual Services - Testing	126	121	122	4	239	4	123	122	125	117	117	114	1,335	
15	736 Contractual Services - Other	315	318	619	439	318	319	819	1,190	1,220	1,137	1,137	1,135	8,966	
16	741 Rental of Building/Real Prop.	4	1	2	2	1	2	2	5	5	5	5	3	37	
17	742 Rental of Equipment	20	7	11	10	7	10	12	26	25	26	26	17	199	
18	750 Transportation Expenses	115	105	103	51	0	7	1	2	2	2	2	1	390	
19	756 Insurance - Vehicle	5	4	4	4	4	4	4	3	3	3	3	2	45	
20	757 Insurance - General Liability	35	33	33	33	33	33	33	2	2	2	2	2	243	
21	758 Insurance - Workman's Comp.	7	6	6	6	6	6	6	2	2	2	2	1	52	
22	759 Insurance - Other	10	10	10	10	10	10	10	0	0	0	0	0	70	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	7	3	4	4	3	4	4	108	105	105	105	102	553	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	696	713	667	667	667	3,410	
28	TOTAL SEWER O & M EXPENSES	(246)	4,101	4,002	3,924	3,713	3,872	3,136	4,589	4,573	4,426	4,415	4,154	44,660	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	1,125	1,051	1,072	1,069	1,051	1,069	1,078	1,160	1,153	1,160	1,158	1,107	13,252	
2	703 Salaries & Wages - Officers, Exec.	5	2	3	3	2	3	3	7	6	7	7	4	51	
3	704 Employee Pensions & Benefits	395	411	576	469	487	482	334	298	294	297	297	280	4,621	
4	710 Purchased Sewage Treatment	51	18	27	26	18	26	30	67	63	66	65	43	502	
5	711 Sludge Removal Expense	103	570	589	590	49	1,027	884	678	684	653	650	606	7,082	
6	715 Purchased Power	590	694	630	612	484	455	350	608	616	583	581	547	6,749	
7	716 Fuel for Power Production	87	31	47	45	31	45	52	114	108	114	112	74	861	
8	718 Chemicals	55	107	58	216	116	50	349	69	72	73	73	68	1,306	
9	720 Materials & Supplies	1	97	1	625	43	537	172	68	70	65	65	65	1,809	
10	731 Contractual Services - Engineering	82	655	7	7	5	7	8	23	22	23	23	17	878	
11	732 Contractual Services - Accounting	21	86	52	52	25	52	52	20	21	18	18	17	432	
12	733 Contractual Services - Legal	59	21	32	31	21	31	35	78	74	78	76	50	586	
13	734 Contractual Services - Mgmt. Fees	252	259	244	233	264	271	126	27	25	27	26	17	1,772	
14	735 Contractual Services - Testing	129	122	124	5	241	5	125	126	127	121	120	116	1,361	
15	736 Contractual Services - Other	319	322	624	442	321	321	826	1,200	1,230	1,146	1,146	1,144	9,040	
16	741 Rental of Building/Real Prop.	5	2	2	2	2	2	3	6	6	6	6	4	45	
17	742 Rental of Equipment	24	9	13	13	9	13	14	32	30	32	31	21	240	
18	750 Transportation Expenses	150	137	134	66	1	9	1	2	2	2	2	1	505	
19	756 Insurance - Vehicle	6	4	5	5	4	5	5	4	4	4	4	2	50	
20	757 Insurance - General Liability	37	35	35	35	35	35	35	3	3	3	3	2	261	
21	758 Insurance - Workman's Comp.	8	7	7	7	7	7	7	3	3	3	3	2	63	
22	759 Insurance - Other	11	10	10	10	10	10	10	0	0	0	0	0	71	
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	9	3	5	4	3	4	5	73	71	71	71	67	387	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	842	861	806	806	806	4,121	
28	TOTAL SEWER O & M EXPENSES	3,522	4,651	4,298	4,567	3,227	4,467	4,504	5,507	5,543	5,356	5,342	5,059	56,043	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Palm Port

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	11,495	13,096	1,601	13.93%
2	603	Salaries & Wages - Officers, Exec.	0	225	225	-
3	604	Employee Pensions & Benefits	3,769	2,203	(1,566)	-41.54%
4	610	Purchased Water	0	2,028	2,028	-
5	615	Purchased Power	964	1,346	382	39.59%
6	616	Fuel for Power Production	0	12	12	-
7	618	Chemicals	840	888	48	5.66%
8	620	Materials & Supplies	5,283	1,579	(3,704)	-70.12%
9	631	Contractual Services - Engineering	0	292	292	-
10	632	Contractual Services - Accounting	56	1,056	1,000	1785.28%
11	633	Contractual Services - Legal	141	136	(5)	-3.44%
12	634	Contractual Services - Mgmt. Fees	0	3,584	3,584	-
13	635	Contractual Services - Testing	2,223	2,018	(205)	-9.24%
14	636	Contractual Services - Other	1,753	3,948	2,195	125.20%
15	641	Rental of Building/Real Prop.	96	132	36	37.27%
16	642	Rental of Equipment	6	10	4	58.42%
17	650	Transportation Expenses	3,720	1,617	(2,103)	-56.54%
18	656	Insurance - Vehicle	51	109	58	114.39%
19	657	Insurance - General Liability	108	204	96	88.99%
20	658	Insurance - Workman's Comp.	136	110	(26)	-19.12%
21	659	Insurance - Other	13	144	131	1005.41%
22	660	Advertising Expense	32	7	(25)	-79.04%
23	666	Reg. Comm. Exp. - Rate Case Amort.	370	0	(370)	-100.00%
24	667	Reg. Comm. Exp. - Other	108	0	(108)	-100.00%
25	670	Bad Debt Expense	173	974	801	463.26%
26	675	Miscellaneous Expense	3,055	582	(2,473)	-80.95%
27	TOTAL WATER O & M EXPENSES		<u>34,392</u>	<u>36,298</u>	<u>1,906</u>	<u>5.54%</u>
28	Total Customers (ERCs)		103.5	106.0	2.5	2.42%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>12.97%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Palm Port

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

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	701	Salaries & Wages - Employees	18,081	14,545	(3,536)	-19.56%
2	703	Salaries & Wages - Officers, Exec.	0	153	153	-
3	704	Employee Pensions & Benefits	5,934	5,627	(307)	-5.18%
4	710	Purchased Sewage Treatment	0	558	558	-
5	711	Sludge Removal Expense	3,330	6,081	2,751	82.61%
6	715	Purchased Power	4,026	6,204	2,178	54.10%
7	716	Fuel for Power Production	0	5	5	-
8	718	Chemicals	663	1,800	1,137	171.52%
9	720	Materials & Supplies	7,819	360	(7,459)	-95.39%
10	731	Contractual Services - Engineering	22	371	349	1585.42%
11	732	Contractual Services - Accounting	56	989	933	1666.08%
12	733	Contractual Services - Legal	141	157	16	11.22%
13	734	Contractual Services - Mgmt. Fees	0	3,556	3,556	-
14	735	Contractual Services - Testing	1,991	1,640	(351)	-17.61%
15	736	Contractual Services - Other	2,596	12,671	10,075	388.11%
16	741	Rental of Building/Real Prop.	96	106	10	10.14%
17	742	Rental of Equipment	6	50	44	726.39%
18	750	Transportation Expenses	3,618	1,536	(2,082)	-57.53%
19	756	Insurance - Vehicle	51	94	43	84.09%
20	757	Insurance - General Liability	108	175	67	61.96%
21	758	Insurance - Workman's Comp.	203	134	(69)	-33.98%
22	759	Insurance - Other	13	127	114	879.36%
23	760	Advertising Expense	32	0	(32)	-99.76%
24	766	Reg. Comm. Exp. - Rate Case Amort.	370	0	(370)	-100.00%
25	767	Reg. Comm. Exp. - Other	108	0	(108)	-100.00%
26	770	Bad Debt Expense	173	488	315	182.01%
27	775	Miscellaneous Expense	3,884	290	(3,594)	-92.53%
28	TOTAL SEWER O & M EXPENSES		53,321	57,717	4,396	8.24%
29	Total Customers (ERCs)		103	106	3	2.42%
30	Consumer Price Index - U					10.31%
31	Growth Plus Inflation					12.98%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Palm Port

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	(1) Acct	(2)	
No.	No.	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****Palm Port****Docket No. 060368-WS**

Test Year Ending 12/31/05

Schedule: B-9

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	2,849	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,805	Testing-Treat-Ops
3	23918Severn Trent	Oth-Cust Acct	14,890	Oth-Cust Acct
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	2,905	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,416	Testing-T&D-Oper
13	28235APPLIED AQU	Oth-T&D-Ops	1,751	Oth-T&D-Ops
14	29025DONALD L MA	Oth-T&D-Maint	4,000	Oth-T&D-Maint
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

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

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.424%	0	0.424%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.424%	7,819	0.424%	7,819
h					
i Total Projected Rate Case Expense	1,845,725		7,819		7,819
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>1,955</u>		<u>1,955</u>

m Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

Palm Port

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)				(8) Allocation Method	(9) Amounts Allocated				(12) Total
			Water	Sewer	(6) Other	(7) Total		Water	Sewer	(11) Other	(10) Total	
1	603 / 703	Salaries - Officers	0.29%	0.29%		0.58%	Customers *	225	153		378	
2	604 / 704	Pensions & Benefits	0.29%	0.29%		0.58%	Customers *	2,203	5,627		7,830	
3	632 / 732	Contractual Services - Acctg	0.29%	0.29%		0.58%	Customers *	1,056	989		2,045	
4	633 / 733	Contractual Services - Legal	0.29%	0.29%		0.58%	Customers *	136	157		293	
5	634 / 734	Contractual Services - Mgmt.	0.29%	0.29%		0.58%	Customers *	3,584	3,556		7,140	
6	641 / 741	Rental of Building/Real Prop.	0.29%	0.29%		0.58%	Customers *	132	106		238	
7	656 / 756	Insurance - Vehicle	0.29%	0.29%		0.58%	Customers *	109	94		203	
8	657 / 757	Insurance - General Liability	0.29%	0.29%		0.58%	Customers *	204	175		379	
9	658 / 758	Insurance - Work. Comp.	0.29%	0.29%		0.58%	Customers *	110	134		244	
10	659 / 759	Insurance - Other	0.29%	0.29%		0.58%	Customers *	144	127		271	
11	675 / 775	Miscellaneous Expense	0.29%	0.29%		0.58%	Customers *	582	290		872	

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

Palm Port
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) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.29%	0.29%		0.58%	Customers *	185	124		309
2	604 / 704	Pensions & Benefits	0.29%	0.29%		0.58%	Customers *	3,415	3,819		7,234
3	632 / 732	Contractual Services - Acctg	0.29%	0.29%		0.58%	Customers *	581	421		1,001
4	633 / 733	Contractual Services - Legal	0.29%	0.29%		0.58%	Customers *	1,075	485		1,560
5	634 / 734	Contractual Services - Mgmt.	0.29%	0.29%		0.58%	Customers *	1,974	1,555		3,529
6	641 / 741	Rental of Building/Real Prop.	0.29%	0.29%		0.58%	Customers *	105	37		142
7	656 / 756	Insurance - Vehicle	0.29%	0.29%		0.58%	Customers *	47	45		92
8	657 / 757	Insurance - General Liability	0.29%	0.29%		0.58%	Customers *	274	243		517
9	658 / 758	Insurance - Work. Comp.	0.29%	0.29%		0.58%	Customers *	35	52		87
10	659 / 759	Insurance - Other	0.29%	0.29%		0.58%	Customers *	106	70		176
11	675 / 775	Miscellaneous Expense	0.29%	0.29%		0.58%	Customers *	3,720	3,413		7,133

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

Palm Port

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) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.27%	0.27%		0.54%	ERCs *	124	51		175
2	604 / 704	Pensions & Benefits	0.27%	0.27%		0.54%	ERCs *	4,156	4,621		8,777
3	632 / 732	Contractual Services - Acctg	0.27%	0.27%		0.54%	ERCs *	625	432		1,057
4	633 / 733	Contractual Services - Legal	0.27%	0.27%		0.54%	ERCs *	1,084	586		1,670
5	634 / 734	Contractual Services - Mgmt.	0.27%	0.27%		0.54%	ERCs *	2,278	1,772		4,050
6	641 / 741	Rental of Building/Real Prop.	0.27%	0.27%		0.54%	ERCs *	127	45		171
7	656 / 756	Insurance - Vehicle	0.27%	0.27%		0.54%	ERCs *	52	50		102
8	657 / 757	Insurance - General Liability	0.27%	0.27%		0.54%	ERCs *	298	261		558
9	658 / 758	Insurance - Work. Comp.	0.27%	0.27%		0.54%	ERCs *	42	63		105
10	659 / 759	Insurance - Other	0.27%	0.27%		0.54%	ERCs *	114	71		185
11	666 / 766	Rate Case Amort	0.42%	0.42%		0.85%	ERCs	1,955	1,955		3,909
12	675 / 775	Miscellaneous Expense	0.27%	0.27%		0.54%	ERCs *	4,415	4,045		8,460

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

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	4	4	100.00%	4
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	309	309	100.00%	309
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	108	108	100.00%	108
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	632	632	100.00%	632
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	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,843	1,843	100.00%	1,843
27	331.4 Transm. & Distribution Mains	0	27	27	100.00%	27
28	333.4 Services	0	82	82	100.00%	82
29	334.4 Meters & Meter Installations	0	296	296	100.00%	296
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	42	42	100.00%	42
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	45	45	100.00%	45
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	3,388	3,388		3,388
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(755)	(755)		(755)
48	NET DEPRECIATION EXPENSE - WATER	0	2,633	2,633		2,633
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-13

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	4	0	4	100.00%	4	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	315	0	315	100.00%	315	6
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	108	0	108	100.00%	108	(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	632	0	632	100.00%	632	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	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	2,001	0	2,001	100.00%	2,001	158
27	331.4 Transm. & Distribution Mains	76	0	76	100.00%	76	49
28	333.4 Services	82	0	82	100.00%	82	0
29	334.4 Meters & Meter Installations	370	0	370	100.00%	370	74
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	307	0	307	100.00%	307	265
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	45	0	45	100.00%	45	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	3,940	0	3,940		3,940	552
43	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(757)	0	(757)	100.00%	(757)	(2)
44	NET DEPRECIATION EXPENSE - WATER	3,183	0	3,183		3,183	550

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	4	0	4	100.00%	4	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	330	0	330	100.00%	330	14
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	108	0	108	100.00%	108	(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	632	0	632	100.00%	632	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	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	2,945	0	2,945	100.00%	2,945	944
27	331.4 Transm. & Distribution Mains	255	0	255	100.00%	255	178
28	333.4 Services	82	0	82	100.00%	82	0
29	334.4 Meters & Meter Installations	429	0	429	100.00%	429	60
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	858	0	858	100.00%	858	551
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	45	0	45	100.00%	45	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	5,687	0	5,687		5,687	1,747
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(806)	0	(806)		(806)	(49)
44	NET DEPRECIATION EXPENSE - WATER	4,881	0	4,881		4,881	1,697

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
		(1)	(5)	(6)		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
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	214	214	100.00%	214
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	23	23	100.00%	23
10	361.2 Collection Sewers - Gravity	0	1,001	1,001	100.00%	1,001
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	156	156	100.00%	156
13	364.2 Flow Measuring Devices	0	942	942	100.00%	942
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	188	188	100.00%	188
21	371.3 Pumping Equipment	0	1,768	1,768	100.00%	1,768
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	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	9,758	9,758	100.00%	9,758
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	42	42	100.00%	42
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	14,093	14,093		14,093
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	0	(963)	(963)	100.00%	(963)
65	NET DEPRECIATION EXPENSE - SEWER	0	13,130	13,130		13,130
66	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		(5) 2006 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	0	0	0	100.00%	0	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	420	0	420	100.00%	420	207
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	51	0	51	100.00%	51	28
10	361.2 Collection Sewers - Gravity	1,002	0	1,002	100.00%	1,002	1
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	156	0	156	100.00%	156	0
13	364.2 Flow Measuring Devices	942	0	942	100.00%	942	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	138	0	138	100.00%	138	(50)
21	371.3 Pumping Equipment	1,734	0	1,734	100.00%	1,734	(34)
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	9,753	0	9,753	100.00%	9,753	(5)
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	90	0	90	100.00%	90	90
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	307	0	307	100.00%	307	265
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0
61	397.7 Miscellaneous Equipment	30	0	30	100.00%	30	30
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	14,624	0	14,624		14,624	531
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(957)	0	(957)		(957)	6
65	NET DEPRECIATION EXPENSE - SEWER	13,667	0	13,667		13,667	537

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		(1) 2007 Year Expense	(5) Utility Adjustments	(6) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	0	0	0	100.00%	0	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	2,477	0	2,477	100.00%	2,477	2,057
8	355.2 Power: Generation Equipment	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	51	0	51	100.00%	51	0
10	361.2 Collection Sewers - Gravity	1,091	0	1,091	100.00%	1,091	89
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	192	0	192	100.00%	192	36
13	364.2 Flow Measuring Devices	550	0	550	100.00%	550	(393)
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	113	0	113	100.00%	113	(25)
21	371.3 Pumping Equipment	1,295	0	1,295	100.00%	1,295	(438)
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	14	0	14	100.00%	14	14
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	9,750	0	9,750	100.00%	9,750	(3)
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	135	0	135	100.00%	135	45
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	858	0	858	100.00%	858	551
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0
61	397.7 Miscellaneous Equipment	45	0	45	100.00%	45	15
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	16,573	0	16,573		16,573	1,949
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(1,030)	0	(1,030)		(1,030)	(73)
65	NET DEPRECIATION EXPENSE - SEWER	15,542	0	15,542		15,542	1,875

Taxes Other Than Income

Florida Public Service Commission

Palm Port

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 (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,656	1,103	3,851		6,610	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)	1,656	1,103	3,851	0	6,610	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	54				54	E-13
9	Payroll Tax Adjustment		(372)			(372)	B-5
10	Plant in Service Adjustment			3,814		3,814	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	54	(372)	3,814	0	3,497	
13	Adjusted Intermed. Year (2006)	1,710	731	7,665	0	10,107	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	32				32	E-13
16	Payroll Tax Adjustment		154			154	B-5
17	Plant in Service Adjustment			969		969	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	32	154	969	0	1,155	
20	Adjusted Projected Rate Year (2007)	1,742	885	8,634	0	11,262	
21	RAFTs Assoc. with Revenue Increase	1,666				1,666	B-3
22	Total Projected Rate Year (2007)	3,408	885	8,634	0	12,928	
Sewer							
23	Test Year (2005) Per Books	2,717	1,217	1,021		4,955	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)	2,717	1,217	1,021	0	4,955	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	57				57	E-2
31	Payroll Tax Adjustment		(670)			(670)	B-6
32	Plant in Service Adjustment			739		739	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	57	(670)	739	0	126	
35	Adjusted Intermed. Year (2006)	2,774	546	1,760	0	5,080	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	52				52	E-2
38	Payroll Tax Adjustment		558			558	B-6
39	Plant in Service Adjustment			3,266		3,266	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	52	558	3,266	0	3,877	
42	Adjusted Projected Rate Year (2007)	2,826	1,104	5,026	0	8,957	
43	RAFTs Assoc. with Revenue Increase	2,045				2,045	B-3
44	Total Projected Rate Year (2007)	4,871	1,104	5,026	0	11,002	

Recap Schedules: B-1, B-2

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



**Palm Port
TAX SCHEDULES**

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Palm Port

Schedule: C-1

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	(1,964)	(2,136)	(4,099)	43	(4,056)	(4,201)	(8,257)	C-2
2	Deferred Income Tax Expense	0	795	795	(483)	312	0	312	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(1,964)</u>	<u>(1,341)</u>	<u>(3,305)</u>	<u>(439)</u>	<u>(3,744)</u>	<u>(4,201)</u>	<u>(7,945)</u>	
Sewer									
7	Current Tax Expense	(607)	(6,479)	(7,086)	4,705	(2,382)	(7,785)	(10,167)	C-2
8	Deferred Income Tax Expense	0	1,231	1,231	(748)	483	0	483	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	<u>(607)</u>	<u>(5,249)</u>	<u>(5,856)</u>	<u>3,957</u>	<u>(1,899)</u>	<u>(7,785)</u>	<u>(9,684)</u>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(5,090)	(3,645)	(8,735)	(1,278)	(14,137)	(15,415)			B-1, B-2
2	Less: Interest Charges	0	(1,701)	(1,701)	0	(2,660)	(2,660)			C-3
3	Taxable Income	(5,090)	(5,346)	(10,436)	(1,278)	(16,797)	(18,075)			
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0	-	0	0			C-4
6	Timing Differences	0	2,060	2,060	3,191	0	3,191			C-5
7	Total Schedule M Adjustments	0	2,060	2,060	3,191	0	3,191			
8	Taxable Income Before State Taxes	(5,090)	(7,406)	(12,496)	(4,469)	(16,797)	(21,266)			
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%			
10										
11										
12	State Income Taxes	(280)	(407)	(687)	(246)	(924)	(1,170)			
13	Federal Taxable Income	(4,810)	(4,938)	(9,749)	(1,032)	(15,873)	(16,905)			
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%			
15	Federal Income Taxes	(1,684)	(1,728)	(3,412)	(361)	(5,556)	(5,917)			
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0			C-7
17	Current Federal Income Taxes	(1,684)	(1,728)	(3,412)	(361)	(5,556)	(5,917)			
18	Summary:									
19	Current State Income Tax	(280)	(407)	(687)	(246)	(924)	(1,170)			
20	Current Federal Income Tax	(1,684)	(1,728)	(3,412)	(361)	(5,556)	(5,917)			
21	Total Current Income Tax Expense (To C-1)	(1,964)	(2,136)	(4,099)	(607)	(6,479)	(7,086)			

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted			
1	Taxable Operating Income before Interest	(8,735)	390	(8,345)	(15,415)	11,955	(3,460)					B-1, B-2	
2	Less: Interest Charges	(1,701)	(394)	(2,094)	(2,660)	62	(2,599)					C-3	
3	Taxable Income	(10,436)	(3)	(10,439)	(18,075)	12,017	(6,058)						
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	0	0	0					C-4	
6	Timing Differences	2,060	(1,252)	808	3,191	(1,939)	1,252					C-5	
7	Total Schedule M Adjustments	2,060	(1,252)	808	3,191	(1,939)	1,252						
8	Taxable Income Before State Taxes	(12,496)	1,249	(11,247)	(21,266)	13,956	(7,310)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	(687)	69	(619)	(1,170)	768	(402)						
13	Federal Taxable Income	(9,749)	(72)	(9,821)	(16,905)	11,249	(5,656)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	(3,412)	(25)	(3,437)	(5,917)	3,937	(1,980)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0					C-7	
17	Current Federal Income Taxes	(3,412)	(25)	(3,437)	(5,917)	3,937	(1,980)						
18	Summary:												
19	Current State Income Tax	(687)	69	(619)	(1,170)	768	(402)						
20	Current Federal Income Tax	(3,412)	(25)	(3,437)	(5,917)	3,937	(1,980)						
21	Total Current Income Tax Expense (To C-1)	(4,099)	43	(4,056)	(7,086)	4,705	(2,382)						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/06 Adjusted	Water 2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	Sewer 2007 Adjustments	12/31/07 Adjusted	
1	Taxable Operating Income before Interest	(8,345)	(9,784)	(18,130)	(3,460)	(18,733)	(22,193)	B-1, B-2
2	Less: Interest Charges	(2,094)	(1,106)	(3,200)	(2,599)	(1,447)	(4,046)	C-3
3	Taxable Income	(10,439)	(10,890)	(21,330)	(6,058)	(20,181)	(26,239)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	808	0	808	1,252	0	1,252	C-5
7	Total Schedule M Adjustments	808	0	808	1,252	0	1,252	
8	Taxable Income Before State Taxes	(11,247)	(10,890)	(22,138)	(7,310)	(20,181)	(27,491)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(619)	(599)	(1,218)	(402)	(1,110)	(1,512)	
13	Federal Taxable Income	(9,821)	(10,291)	(20,112)	(5,656)	(19,071)	(24,727)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(3,437)	(3,602)	(7,039)	(1,980)	(6,675)	(8,655)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(3,437)	(3,602)	(7,039)	(1,980)	(6,675)	(8,655)	
18	Summary:							
19	Current State Income Tax	(619)	(599)	(1,218)	(402)	(1,110)	(1,512)	
20	Current Federal Income Tax	(3,437)	(3,602)	(7,039)	(1,980)	(6,675)	(8,655)	
21	Total Current Income Tax Expense (To C-1)	(4,056)	(4,201)	(8,257)	(2,382)	(7,785)	(10,167)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2005	Water 2005	2005	2005	Sewer 2005	2005	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	1,654	1,654	0	2,614	2,614	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	0	0	Note*
4	Other Interest Expense	0	46	46	0	46	46	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	0	1,701	1,701	0	2,660	2,660	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
	Water					Sewer				
	Balances From Sch. D-1	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	
8	Long-Term Debt									
9	Short-Term Debt									
10	Preferred Stock									
11	Common Equity									
12	Total									
13	ITC (from D-1, Line 7)									
14	Weighted Debt Cost (From Line 12)									
15	Interest Adjustment (To Line 6)									

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	73,878		113,864	
Weighted Cost of Long Term Debt (D-1)	2.24%	1,654	2.30%	2,614
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,654		2,614

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(3) Water		(4) 2006 Adjusted	(6) Sewer		(8) Supporting Schedules		
		(2) 2005 Adjusted	(3) 2006 Adjustments		(5) 2005 Adjusted	(6) 2006 Adjustments		(7) 2006 Adjusted	
1	Interest on Long-Term Debt	1,654	394	2,048	Note*	2,614	(62)	2,552	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	46	0	46		46	0	46	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,701</u>	<u>394</u>	<u>2,094</u>		<u>2,660</u>	<u>(62)</u>	<u>2,599</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost		
8 Long-Term Debt			Not Applicable			Not Applicable				
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock			Not Applicable			Not Applicable				
11 Common Equity			Not Applicable			Not Applicable				
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	91,454	111,173
Weighted Cost of Long Term Debt (D-1)	2.23% 2,048	2.26% 2,552
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	2,048	2,552

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) Water		(4) 2007 Adjusted	Note*	(5) (6) Sewer		(7) 2007 Adjusted	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments			2006 Adjusted	2007 Adjustments		
1	Interest on Long-Term Debt	2,048	1,152	3,200	Note*	2,552	1,447	4,000	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	46	0	46		46	0	46	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>2,094</u>	<u>1,152</u>	<u>3,246</u>		<u>2,599</u>	<u>1,447</u>	<u>4,046</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	142,912		174,227	
Weighted Cost of Long Term Debt (D-1)	2.27%	3,200	2.30%	4,000
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,200		4,000

Book/Tax Differences - Permanent

Florida Public Service Commission

Palm Port

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: C-5

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	2005 Adjustments	12/31/05 Adjusted	
				Water				Sewer		
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):									
1	Tax Depreciation & Amortization	0	3,057		3,057	657	13,130		13,787	
2	Book Depreciation & Amortization	0	2,633		2,633	0	13,130		13,130	B-13,14
3	Difference	0	424		424	657	0		657	
4	Other Timing Differences (Itemize):									
5	Bad Debt	0	638		638	989	0		989	
6	Regulatory Assets	0	573		573	887	0		887	
7	All Other	0	0		0	0	0		0	
8	Total Timing Differences (To C-2)	0	2,060		2,060	3,191	0		3,191	
9	State Tax Rate	5.5%			5.5%	5.5%			5.5%	
10	State Deferred Taxes	0	113		113	175	0		175	
11	Timing Differences for Federal Taxes	0	1,947		1,947	3,015	0		3,015	
12	Federal Tax Rate	35.0%			35.0%	35.0%			35.0%	
13	Federal Deferred Taxes	0	681		681	1,055	0		1,055	
14	Total Deferred Taxes (to C-1)	0	795		795	1,231	0		1,231	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/06

Historical [] Projected [X]

Schedule: C-5

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting	
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules	
Timing Differences:									
1	Tax Depreciation & Amortization	3,057	530	3,587	13,787	506	14,293		
2	Book Depreciation & Amortization	2,633	550	3,183	13,130	537	13,667	B-13,14	
3	Difference	424	(20)	404	657	(32)	626		
4	Other Timing Differences (Itemize):								
5	Bad Debt	638	(638)	0	989	(989)	0		
6	Regulatory Assets	573	(573)	0	887	(887)	0		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	2,060	(1,252)	808	3,191	(1,939)	1,252		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	113	(69)	44	175	(107)	69		
11	Timing Differences for Federal Taxes	1,947	(1,183)	764	3,015	(1,832)	1,183		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	681	(414)	267	1,055	(641)	414		
14	Total Deferred Taxes (to C-1)	795	(483)	312	1,231	(748)	483		

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year Ending 12/31/07

Historical [] Projected [X]

Schedule: C-5

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No. Description	(2)			(3)			(4)			(5)			(6)			(7)	(8)
	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	Water			Sewer			12/31/06 Adjusted	2006 Adjustments	12/31/07 Adjusted	Supporting Schedules				
Timing Differences:																	
1	Tax Depreciation & Amortization	3,587	1,697	5,285	14,293	1,875	16,168										
2	Book Depreciation & Amortization	3,183	1,697	4,881	13,667	1,875	15,542									B-13,14	
3	Difference	404	0	404	626	0	626										
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)	808	0	808	1,252	0	1,252										
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%										
10	State Deferred Taxes	44	0	44	69	0	69										
11	Timing Differences for Federal Taxes	764	0	764	1,183	0	1,183										
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%										
13	Federal Deferred Taxes	267	0	267	414	0	414										
14	Total Deferred Taxes (to C-1)	312	0	312	483	0	483										

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Schedule: C-6

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	167	1,003	1,171				167	1,003	1,171
4	2006	208	1,248	1,456				208	1,248	1,456
5	2007	249	1,493	1,742				249	1,493	1,742
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	167	1,003	1,171				167	1,003	1,171
9	2006	208	1,248	1,456				208	1,248	1,456
10	2007	249	1,493	1,742				249	1,493	1,742

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	167	167	
4	2006	167	41	208	
5	2007	208	41	249	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	167	167	
9	2006	167	41	208	
10	2007	208	41	249	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Palm Port

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
			Current	
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	1,003	1,003
4	2006	1,003	245	1,248
5	2007	1,248	245	1,493
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	1,003	1,003
9	2006	1,003	245	1,248
10	2007	1,248	245	1,493

Investment Tax Credits - Analysis

Florida Public Service Commission

Palm Port

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				
Line No.	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance	
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	NONE						NONE						

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Palm Port

Schedule: C-7

Docket No. 060368-WS

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Income Tax Returns

Florida Public Service Commission

Palm Port

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**

Palm Port
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 |



**Palm Port
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	27,570	37.32%	6.00%	2.24%	1,654	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	41,355	55.98%	10.12%	5.66%	4,185	D-2
5 Customer Deposits	774	1.05%	6.00%	0.06%	46	D-2
6 Accumulated Deferred Income Taxes	4,179	5.66%	0.00%	0.00%	0	D-2
7 Total	<u>73,878</u>	<u>100.00%</u>		<u>7.97%</u>	<u>5,886</u>	
SEWER						
8 Long-Term Debt	43,564	38.26%	6.00%	2.30%	2,614	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	65,347	57.39%	10.12%	5.81%	6,613	D-2
12 Customer Deposits	774	0.68%	6.00%	0.04%	46	D-2
13 Accumulated Deferred Income Taxes	4,179	3.67%	0.00%	0.00%	0	D-2
14 Total	<u>113,864</u>	<u>100.00%</u>		<u>8.14%</u>	<u>9,273</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	34,053	37.23%	6.00%	2.23%	2,043	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	51,079	55.85%	10.12%	5.65%	5,169	D-2
5	Customer Deposits	774	0.85%	6.00%	0.05%	46	D-2
6	Accumulated Deferred Income Taxes	5,547	6.07%	0.00%	0.00%	0	D-2
7	Total	<u>91,454</u>	<u>100.00%</u>		<u>7.94%</u>	<u>7,259</u>	
SEWER							
8	Long-Term Debt	41,941	37.73%	6.00%	2.26%	2,516	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	62,911	56.59%	10.12%	5.73%	6,367	D-2
12	Customer Deposits	774	0.70%	6.00%	0.04%	46	D-2
13	Accumulated Deferred Income Taxes	5,547	4.99%	0.00%	0.00%	0	D-2
14	Total	<u>111,173</u>	<u>100.00%</u>		<u>8.03%</u>	<u>8,929</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	54,166	37.90%	6.00%	2.27%	3,250	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	81,249	56.85%	10.12%	5.75%	8,222	D-2
5	Customer Deposits	774	0.54%	6.00%	0.03%	46	D-2
6	Accumulated Deferred Income Taxes	6,724	4.70%	0.00%	0.00%	0	D-2
7	Total	<u>142,912</u>	<u>100.00%</u>		<u>8.06%</u>	<u>11,519</u>	
SEWER							
8	Long-Term Debt	66,692	38.28%	6.00%	2.30%	4,001	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	100,037	57.42%	10.12%	5.81%	10,124	D-2
12	Customer Deposits	774	0.44%	6.00%	0.03%	46	D-2
13	Accumulated Deferred Income Taxes	6,724	3.86%	0.00%	0.00%	0	D-2
14	Total	<u>174,227</u>	<u>100.00%</u>		<u>8.13%</u>	<u>14,172</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Palm Port

Schedule: D-2

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	0			27,570	27,570	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	68,925			(27,570)	41,355	
5	Customer Deposits	774				774	D-7
6	Accumulated Deferred Income Taxes	4,179				4,179	
7	Total	<u>73,878</u>			<u>0</u>	<u>73,878</u>	A-1
Sewer							
8	Long-Term Debt	0			43,564	43,564	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	108,911			(43,564)	65,347	
12	Customer Deposits	774				774	
13	Accumulated Deferred Income Taxes	4,179				4,179	
14	Total	<u>113,864</u>			<u>0</u>	<u>113,864</u>	A-2

• List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Palm Port

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(4) Specific	(5) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	34,053				34,053	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	51,079				51,079	
5	Customer Deposits	774				774	D-7
6	Accumulated Deferred Income Taxes	5,547				5,547	
7	Total	<u>91,454</u>			<u>0</u>	<u>91,454</u>	A-1
Sewer							
8	Long-Term Debt	41,941				41,941	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	62,911				62,911	
12	Customer Deposits	774				774	D-7
13	Accumulated Deferred Income Taxes	5,547				5,547	
14	Total	<u>111,173</u>			<u>0</u>	<u>111,173</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Palm Port

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments Specific (Explain)		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
Water							
1	Long-Term Debt	54,166				54,166	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	81,249				81,249	
5	Customer Deposits	774				774	D-7
6	Accumulated Deferred Income Taxes	6,724				6,724	
7	Total	<u>142,912</u>			<u>0</u>	<u>142,912</u>	A-1
Sewer							
8	Long-Term Debt	66,692				66,692	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	100,037				100,037	
12	Customer Deposits	774				774	D-7
13	Accumulated Deferred Income Taxes	6,724				6,724	
14	Total	<u>174,227</u>			<u>0</u>	<u>174,227</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Florida Public Service Commission

Preferred Stock Outstanding

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

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

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

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

1 There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Schedule: D-4

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

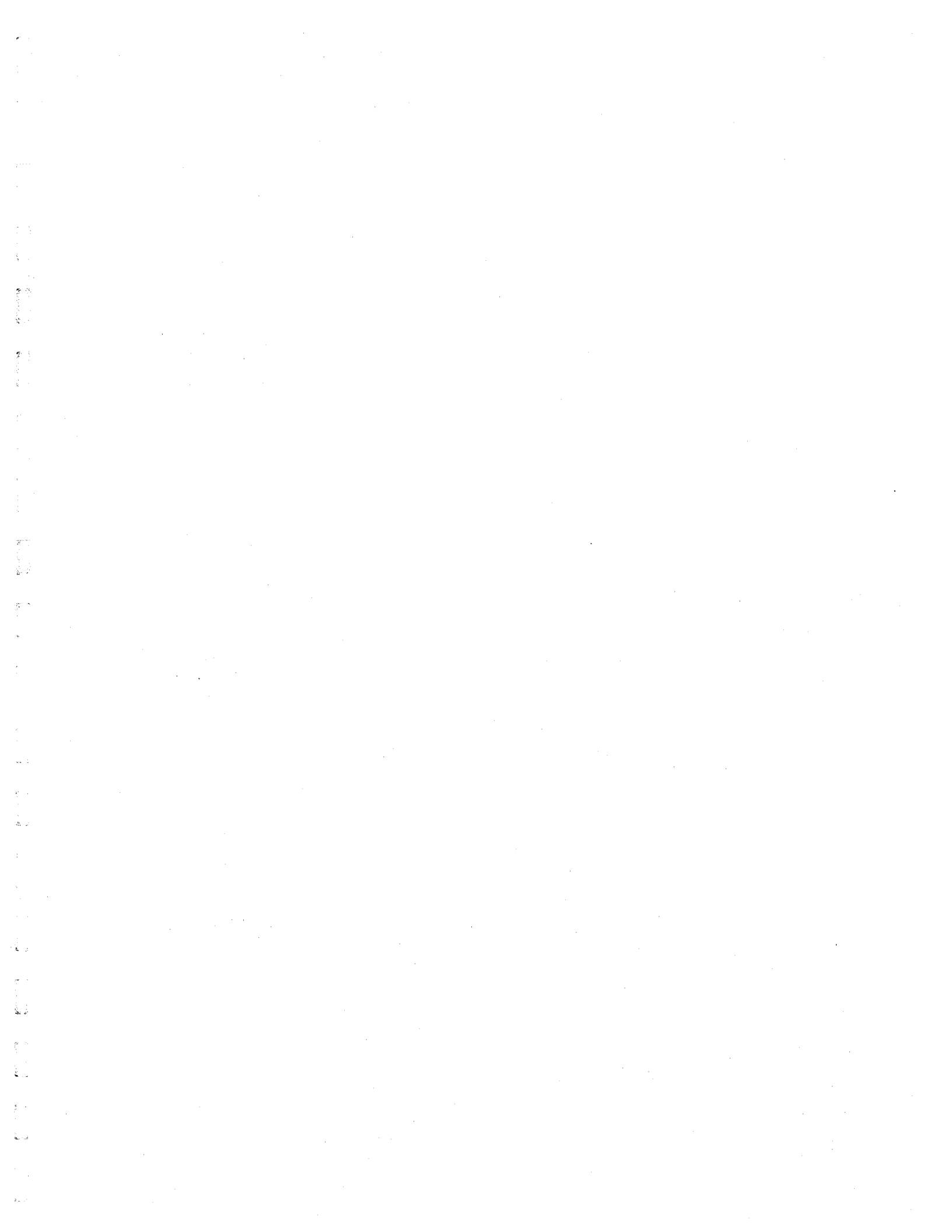
Palm Port
Docket No. 060368-WS
 Test Year Ending: 12/31/05

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	1,404	75	0	1,479
2	Feb-05	1,479	0	(75)	1,404
3	Mar-05	1,404	131	(75)	1,460
4	Apr-05	1,460	75	(149)	1,386
5	May-05	1,386	150	0	1,536
6	Jun-05	1,536	150	0	1,686
7	Jul-05	1,686	56	0	1,742
8	Aug-05	1,742	0	(225)	1,517
9	Sep-05	1,517	0	0	1,517
10	Oct-05	1,517	225	(130)	1,612
11	Nov-05	1,612	10	0	1,622
12	Dec-05	1,622	0	0	1,622
13	Average				<u>1,549</u>
14			Water Allocated at	50%	<u>774</u>
15			Sewer Allocated at	50%	<u>774</u>



**Palm Port
RATES SCHEDULES**

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

Florida Public Service Commission

Palm Port

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"	12.20	12.32		12.57	18.63	34.17
3	3/4"	18.30	18.47		18.84	27.92	51.26
4	1"	30.48	30.77		31.39	46.52	85.43
5	1-1/2"	61.00	61.58		62.82	93.10	170.87
6	2"	97.59	98.52		100.51	148.95	273.39
7	3"	195.17	197.03		201.00	297.87	546.78
8	4"	304.95	307.85		314.06	465.42	854.35
9	6"	609.90	615.71		628.13	930.85	1,708.69
10	8"	975.84	985.13		1,005.00	1,489.34	2,733.90
11	10"	1,402.77	1,416.13		1,444.70	2,140.95	3,929.99
12	Gallonage charge, Block 1	4.30	4.34		4.43	6.56	6.02
13	Block 2	-	-		-	-	7.52
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	12.20	12.32		12.57	18.63	34.17
17	3/4"	18.30	18.47		18.84	27.92	51.26
18	1"	30.48	30.77		31.39	46.52	85.43
19	1-1/2"	61.00	61.58		62.82	93.10	170.87
20	2"	97.59	98.52		100.51	148.95	273.39
21	3"	195.17	197.03		201.00	297.87	546.78
22	4"	304.95	307.85		314.06	465.42	854.35
23	6"	609.90	615.71		628.13	930.85	1,708.69
24	8"	975.84	985.13		1,005.00	1,489.34	2,733.90
25	10"	1,402.77	1,416.13		1,444.70	2,140.95	3,929.99
26	Gallonage charge	4.30	4.34		4.43	6.56	6.02
27	Multi-Family						
28	5/8" X 3/4"	12.20	12.32		12.57	18.63	34.17
29	3/4"	18.30	18.47		18.84	27.92	51.26
30	1"	30.48	30.77		31.39	46.52	85.43
31	1-1/2"	61.00	61.58		62.82	93.10	170.87
32	2"	97.59	98.52		100.51	148.95	273.39
33	3"	195.17	197.03		201.00	297.87	546.78
34	4"	304.95	307.85		314.06	465.42	854.35
35	6"	609.90	615.71		628.13	930.85	1,708.69
36	8"	975.84	985.13		1,005.00	1,489.34	2,733.90
37	10"	1,402.77	1,416.13		1,444.70	2,140.95	3,929.99
38	Gallonage charge	4.30	4.34		4.43	6.56	6.02
39	Fire Protection						
40	2"	8.13	8.21		8.38	12.42	68.35
41	3"	16.26	16.41		16.74	24.81	136.70
42	4"	25.41	25.65		26.17	38.78	213.59
43	6"	50.83	51.31		52.35	77.58	427.17
44	8"	81.32	82.09		83.75	124.11	683.48
45	10"	116.90	118.01		120.39	178.41	982.50

Rate Schedule - Sewer

Florida Public Service Commission

Palm Port

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"	19.91	20.10		20.28	30.20	43.42
3	3/4"	19.91	20.10		20.28	30.20	65.13
4	1"	19.91	20.10		20.28	30.20	108.55
5	1-1/2"	19.91	20.10		20.28	30.20	217.10
6	2"	19.91	20.10		20.28	30.20	347.36
7	3"	19.91	20.10		20.28	30.20	694.73
8	4"	19.91	20.10		20.28	30.20	1,085.51
9	6"	19.91	20.10		20.28	30.20	2,171.03
10	8"	19.91	20.10		20.28	30.20	3,473.64
11	10"	19.91	20.10		20.28	30.20	4,993.36
12	Gallage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.11	8.19		8.26	12.30	11.74
14							
15	Commerical						
16	5/8" X 3/4"	19.91	20.10		20.28	30.20	43.42
17	3/4"	29.89	30.18		30.45	45.35	65.13
18	1"	49.82	50.30		50.76	75.59	108.55
19	1-1/2"	99.62	100.59		101.50	151.16	217.10
20	2"	159.38	160.93		162.39	241.83	347.36
21	3"	318.77	321.87		324.79	483.68	694.73
22	4"	498.07	502.91		507.47	755.73	1,085.51
23	6"	996.15	1,005.84		1,014.96	1,511.49	2,171.03
24	8"	1,593.85	1,609.35		1,623.94	2,418.39	3,473.64
25	10"	2,291.16	2,313.44		2,334.41	3,476.43	4,993.36
26	Gallage charge	9.76	9.85		9.94	14.80	14.09
27	Multi-Family						
28	5/8" X 3/4"	19.91	20.10		20.28	30.20	43.42
29	3/4"	29.89	30.18		30.45	45.35	65.13
30	1"	49.82	50.30		50.76	75.59	108.55
31	1-1/2"	99.62	100.59		101.50	151.16	217.10
32	2"	159.38	160.93		162.39	241.83	347.36
33	3"	318.77	321.87		324.79	483.68	694.73
34	4"	498.07	502.91		507.47	755.73	1,085.51
35	6"	996.15	1,005.84		1,014.96	1,511.49	2,171.03
36	8"	1,593.85	1,609.35		1,623.94	2,418.39	3,473.64
37	10"	2,291.16	2,313.44		2,334.41	3,476.43	4,993.36
38	Gallage charge	9.76	9.85		9.94	14.80	14.09
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	49.85	50.33		50.79	75.64	91.18
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 3

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

Preparer: Jack Schreyer

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	1,263	4,865	Split Yr	15,522	12.57	15,876	NA	34.17	43,157
3	3/4"	0	0	Split Yr	0	18.84	0	NA	51.26	0
4	1"	0	0	Split Yr	0	31.39	0	NA	85.43	0
5	1-1/2"	0	0	Split Yr	0	62.82	0	NA	170.87	0
6	2"	0	0	Split Yr	0	100.51	0	NA	273.39	0
7	3"	0	0	Split Yr	0	201.00	0	NA	546.78	0
8	4"	0	0	Split Yr	0	314.06	0	NA	854.35	0
9	Gallorage									
10	Block 1	-	4,865	Split Yr	21,058	4.43	21,552	4,292	6.02	25,838
11	Block 2	-		Split Yr	0	-	0	573	7.52	4,309
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>1,263</u>	<u>4,865</u>		<u>36,580</u>		<u>37,428</u>	<u>4,865</u>		<u>73,304</u>
14	Average Bill				<u>28.96</u>		<u>29.63</u>			<u>58.04</u>
15	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	12.57	0	NA	34.17	0
17	3/4"	0	0	Split Yr	0	18.84	0	NA	51.26	0
18	1"	0	0	Split Yr	0	31.39	0	NA	85.43	0
19	1-1/2"	0	0	Split Yr	0	62.82	0	NA	170.87	0
20	2"	0	0	Split Yr	0	100.51	0	NA	273.39	0
21	3"	0	0	Split Yr	0	201.00	0	NA	546.78	0
22	4"	0	0	Split Yr	0	314.06	0	NA	854.35	0
23										
24	Gallorage	-	0	Split Yr	0	4.43	0	0	6.02	0
25										
26										
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	12.57	0	NA	34.17	0
31	3/4"	0	0	Split Yr	0	18.84	0	NA	51.26	0
32	1"	0	0	Split Yr	0	31.39	0	NA	85.43	0
33	1-1/2"	0	0	Split Yr	0	62.82	0	NA	170.87	0
34	2"	0	0	Split Yr	0	100.51	0	NA	273.39	0
35	3"	0	0	Split Yr	0	201.00	0	NA	546.78	0
36	4"	0	0	Split Yr	0	314.06	0	NA	854.35	0
37										
38	Gallorage	-	0	Split Yr	0	4.43	0	0	6.02	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	8.38	0	NA	68.35	0
45	3"	0	NA	Split Yr	0	16.74	0	NA	136.70	0
46	4"	0	NA	Split Yr	0	26.17	0	NA	213.59	0
47	6"	0	NA	Split Yr	0	52.35	0	NA	427.17	0
48	8"	0	NA	Split Yr	0	83.75	0	NA	683.48	0
49	10"	0	NA	Split Yr	0	120.39	0	NA	982.50	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>36,580</u>		<u>37,428</u>			<u>73,304</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				225		225			360
59	Total Revenue				<u>36,805</u>		<u>37,653</u>			<u>73,664</u>
60	Booked Revenue				<u>36,911</u>					
61	Difference				(106) =	-0.3%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

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"	318	1,392	12.20	3,880
3	3/4"	0	0	18.30	0
4	1"	0	0	30.48	0
5	1-1/2"	0	0	61.00	0
6	2"	0	0	97.59	0
7	3"	0	0	195.17	0
8	4"	0	0	304.95	0
9	<i>Gallonge</i>				
10	<i>Block 1</i>	-	1,392	4.30	5,986
11	<i>Block 2</i>	-	-	-	0
12	<i>Block 3</i>	-	-	-	0
13	Total Residential	<u>318</u>	<u>1,392</u>		<u>9,865</u>
14	Average Bill				<u>31.02</u>
15	Commerical				
16	5/8" X 3/4"	0	0	12.20	0
17	3/4"	0	0	18.30	0
18	1"	0	0	30.48	0
19	1-1/2"	0	0	61.00	0
20	2"	0	0	97.59	0
21	3"	0	0	195.17	0
22	4"	0	0	304.95	0
23					
24	<i>Gallonge</i>	-	0	4.30	0
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	12.20	0
31	3/4"	0	0	18.30	0
32	1"	0	0	30.48	0
33	1-1/2"	0	0	61.00	0
34	2"	0	0	97.59	0
35	3"	0	0	195.17	0
36	4"	0	0	304.95	0
37					
38	<i>Gallonge</i>	-	0	4.30	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	8.13	0
45	2"	0	NA	16.26	0
46	3"	0	NA	25.41	0
47	4"	0	NA	50.83	0
48	6"	0	NA	81.32	0
49	8"	0	NA	116.90	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>9,865</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port
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"	945	3,473	12.32	11,642
3	3/4"	0	0	18.47	0
4	1"	0	0	30.77	0
5	1-1/2"	0	0	61.58	0
6	2"	0	0	98.52	0
7	3"	0	0	197.03	0
8	4"	0	0	307.85	0
9	<i>Gallonge</i>				
10	Block 1	-	3,473	4.34	15,073
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>945</u>	<u>3,473</u>		<u>26,715</u>
14	Average Bill				<u>28.27</u>
15	Commerical				
16	5/8" X 3/4"	0	0	12.32	0
17	3/4"	0	0	18.47	0
18	1"	0	0	30.77	0
19	1-1/2"	0	0	61.58	0
20	2"	0	0	98.52	0
21	3"	0	0	197.03	0
22	4"	0	0	307.85	0
23					
24	<i>Gallonge</i>	-	0	4.34	0
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	12.32	0
31	3/4"	0	0	18.47	0
32	1"	0	0	30.77	0
33	1-1/2"	0	0	61.58	0
34	2"	0	0	98.52	0
35	3"	0	0	197.03	0
36	4"	0	0	307.85	0
37					
38	<i>Gallonge</i>	-	0	4.34	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	8.21	0
45	2"	0	NA	16.41	0
46	3"	0	NA	25.65	0
47	4"	0	NA	51.31	0
48	6"	0	NA	82.09	0
49	8"	0	NA	118.01	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>26,715</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

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"	1,263	4,292	Split Yr	25,326	20.28	25,614		43.42	54,839
3	3/4"	0	0	Split Yr	0	20.28	0		65.13	0
4	1"	0	0	Split Yr	0	20.28	0		108.55	0
5	1-1/2"	0	0	Split Yr	0	20.28	0		217.10	0
6	2"	0	0	Split Yr	0	20.28	0		347.36	0
7	3"	0	0	Split Yr	0	20.28	0		694.73	0
8	4"	0	0	Split Yr	0	20.28	0		1,085.51	0
9	Gallonge cap (gallons)		none							
10	Capped Usage	-	4,292	Split Yr	35,061	8.26	35,452	4,292	11.74	50,388
11	Usage Above Cap	-	573					573		
12										
13	Total Residential	<u>1,263</u>	<u>4,865</u>		<u>60,387</u>		<u>61,066</u>			<u>105,228</u>
14	Average Bill				<u>47.81</u>		<u>48.35</u>			<u>83.32</u>
15	Commercial									
16	5/8" X 3/4"	0	0	Split Yr	0	20.28	0		43.42	0
17	3/4"	0	0	Split Yr	0	30.45	0		65.13	0
18	1"	0	0	Split Yr	0	50.76	0		108.55	0
19	1-1/2"	0	0	Split Yr	0	101.50	0		217.10	0
20	2"	0	0	Split Yr	0	162.39	0		347.36	0
21	3"	0	0	Split Yr	0	324.79	0		694.73	0
22	4"	0	0	Split Yr	0	507.47	0		1,085.51	0
23										
24	Gallonge	-	0	Split Yr	0	9.94	0		14.09	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
26	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	Split Yr	0	20.28	0		43.42	0
29	3/4"	0	0	Split Yr	0	30.45	0		65.13	0
30	1"	0	0	Split Yr	0	50.76	0		108.55	0
31	1-1/2"	0	0	Split Yr	0	101.50	0		217.10	0
32	2"	0	0	Split Yr	0	162.39	0		347.36	0
33	3"	0	0	Split Yr	0	324.79	0		694.73	0
34	4"	0	0	Split Yr	0	507.47	0		1,085.51	0
35										
36	Gallonge	-	0	Split Yr	0	9.94	0		14.09	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		91.18	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				<u>0</u>		<u>0</u>			<u>0</u>
44	Subtotal				<u>60,387</u>		<u>61,066</u>			<u>105,228</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>60,387</u>		<u>61,066</u>			<u>105,228</u>
49	Booked Revenue				<u>60,487</u>					
50	Difference				<u>(100)</u> =	-0.2%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port
 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"	318	1,131	19.91	6,331
3	3/4"	0	0	19.91	0
4	1"	0	0	19.91	0
5	1-1/2"	0	0	19.91	0
6	2"	0	0	19.91	0
7	3"	0	0	19.91	0
8	4"	0	0	19.91	0
9	Gallorage cap				
10	Capped Usage	-	1,131	8.11	9,172
11	Usage Above Cap	-			
12					
13	Total Residential	<u>318</u>	<u>1,131</u>		<u>15,504</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	0	0	19.91	0
17	3/4"	0	0	29.89	0
18	1"	0	0	49.82	0
19	1-1/2"	0	0	99.62	0
20	2"	0	0	159.38	0
21	3"	0	0	318.77	0
22	4"	0	0	498.07	0
23					
24	Gallorage	-	0	9.76	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	19.91	0
29	3/4"	0	0	29.89	0
30	1"	0	0	49.82	0
31	1-1/2"	0	0	99.62	0
32	2"	0	0	159.38	0
33	3"	0	0	318.77	0
34	4"	0	0	498.07	0
35					
36	Gallorage	-	0	9.76	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>0.00</u>
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				<u>0</u>
44	Subtotal				<u>15,504</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

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"	945	3,161	20.10	18,995
3	3/4"	0	0	20.10	0
4	1"	0	0	20.10	0
5	1-1/2"	0	0	20.10	0
6	2"	0	0	20.10	0
7	3"	0	0	20.10	0
8	4"	0	0	20.10	0
9	<i>Gallonge cap</i>				
10	<i>Capped Usage</i>	-	3,161	8.19	25,889
11	<i>Usage Above Cap</i>	-			
12		-			
13	Total Residential	<u>945</u>	<u>3,161</u>		<u>44,883</u>
14	Average Bill				<u>47.50</u>
15	Commerical				
16	5/8" X 3/4"	0	0	20.10	0
17	3/4"	0	0	30.18	0
18	1"	0	0	50.30	0
19	1-1/2"	0	0	100.59	0
20	2"	0	0	160.93	0
21	3"	0	0	321.87	0
22	4"	0	0	502.91	0
23					
24	<i>Gallonge</i>	-	0	9.85	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>-</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	20.10	0
29	3/4"	0	0	30.18	0
30	1"	0	0	50.30	0
31	1-1/2"	0	0	100.59	0
32	2"	0	0	160.93	0
33	3"	0	0	321.87	0
34	4"	0	0	502.91	0
35					
36	<i>Gallonge</i>	-	0	9.85	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
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				<u>0</u>
44	Subtotal				<u>44,883</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Palm Port

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	106	0	0	0	0	106
2	Feb-05	106	0	0	0	0	106
3	Mar-05	106	0	0	0	0	106
4	Apr-05	104	0	0	0	0	104
5	May-05	104	0	0	0	0	104
6	Jun-05	105	0	0	0	0	105
7	Jul-05	105	0	0	0	0	105
8	Aug-05	105	0	0	0	0	105
9	Sep-05	106	0	0	0	0	106
10	Oct-05	106	0	0	0	0	106
11	Nov-05	105	0	0	0	0	105
12	Dec-05	105	0	0	0	0	105
13	Total Water	1,263	0	0	0	0	1,263

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	106	0	0	0	0	106
15	Feb-05	106	0	0	0	0	106
16	Mar-05	106	0	0	0	0	106
17	Apr-05	104	0	0	0	0	104
18	May-05	104	0	0	0	0	104
19	Jun-05	105	0	0	0	0	105
20	Jul-05	105	0	0	0	0	105
21	Aug-05	105	0	0	0	0	105
22	Sep-05	106	0	0	0	0	106
23	Oct-05	106	0	0	0	0	106
24	Nov-05	105	0	0	0	0	105
25	Dec-05	105	0	0	0	0	105
26	Total Sewer	1,263	0	0	0	0	1,263

Miscellaneous Service Charges

Florida Public Service Commission

Palm Port

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		(4) Proposed		(5)
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Initial Connection	15.00	15.00	24.00		31.00
2	Normal Reconnect	15.00	15.00	24.00		31.00
3	Violation Reconnect	-	-	48.00		62.00
4	Premises Visit	-	-	24.00		31.00
5	Insufficient Funds	20.00	-	21.00		-
6	Late Payment Fees	-	-	-		-

SEWER

Line No.	(1) Type Charge	(2) Present		(4) Proposed		(5)
		Bus. Hrs.	After Hrs.	Bus. Hrs.	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

Palm Port

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	15	0	0	0	0	15
3	Mar-05	15	0	0	0	0	15
4	Apr-05	60	0	0	0	0	60
5	May-05	15	0	0	0	0	15
6	Jun-05	15	0	0	0	20	35
7	Jul-05	15	0	0	0	(20)	(5)
8	Aug-05	0	0	0	0	0	0
9	Sep-05	30	0	0	0	0	30
10	Oct-05	15	0	0	0	0	15
11	Nov-05	15	0	0	0	0	15
12	Dec-05	15	0	0	0	0	15
13	Total Water	<u>225</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>225</u>
14	Annual Events	15	0	0	0	0	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	225	0	0	0	0	225
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	360	0	0	0	0	360
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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

Palm Port

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

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

1 **Any fire hydrant information is detailed on enclosed system maps**

Private Fire Protection Service**Florida Public Service Commission****Palm Port****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****Palm Port****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.

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Palm Port

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

Palm Port

Schedule: E-10

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	Proposed Charges
WATER			
1	Service Installation Charge	143.00	251.00
2	(Service Line Size)	154.00	278.00
3		202.00	403.00
4		245.00	513.00
5		Actual Costs	Actual Costs
6	Meter Installation Fee	90.00	138.00
7	(Meter Size)	110.00	138.00
8		140.00	138.00
9		300.00	274.00
10		385.00	430.00
11		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		1,500.00
16			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

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Palm Port

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	1,263	Note A	1,275	4,865	Note B	4,911	12.57	16,027		34.17	43,567
3	3/4"	0		0	0		0	18.84	0		51.26	0
4	1"	0		0	0		0	31.39	0		85.43	0
5	1-1/2"	0		0	0		0	62.82	0		170.87	0
6	2"	0		0	0		0	100.51	0		273.39	0
7	3"	0		0	0		0	201.00	0		546.78	0
8	4"	0		0	0		0	314.06	0		854.35	0
9	Gallorage											
10	Block 1	-		0	4,865		4,911	4.43	21,757	4,333	6.02	26,085
11	Block 2	-		0	0		0	-	0	578	7.52	4,348
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	1,263		1,275	4,865		4,911		37,783	4,911		74,000
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	12.57	0		34.17	0
17	3/4"	0		0	0		0	18.84	0		51.26	0
18	1"	0		0	0		0	31.39	0		85.43	0
19	1-1/2"	0		0	0		0	62.82	0		170.87	0
20	2"	0		0	0		0	100.51	0		273.39	0
21	3"	0		0	0		0	201.00	0		546.78	0
22	4"	0		0	0		0	314.06	0		854.35	0
23												
24	Gallorage	-		0	0		0	4.43	0	0	6.02	0
25	Total Commercial	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	12.57	0		34.17	0
29	3/4"	0		0	0		0	18.84	0		51.26	0
30	1"	0		0	0		0	31.39	0		85.43	0
31	1-1/2"	0		0	0		0	62.82	0		170.87	0
32	2"	0		0	0		0	100.51	0		273.39	0
33	3"	0		0	0		0	201.00	0		546.78	0
34	4"	0		0	0		0	314.06	0		854.35	0
35												
36	Gallorage	-		0	0		0	4.43	0	0	6.02	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		68.35	0
41	3"	0		0				-	0		136.70	0
42	4"	0		0				-	0		213.59	0
43	6"	0		0				-	0		427.17	0
44	8"	0		0				-	0		683.48	0
45	10"	0		0				-	0		982.50	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	1,263		1,275	4,865		4,911		37,783	4,911		74,000
50	Misc. Service Charge								225			360
51	Total Revenue								<u>38,008</u>			<u>74,360</u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Year 2007 Consump.	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	1,275	Note A	1,299	4,911	Note B	5,004	12.57	16,328		34.17	44,387
3	3/4"	0		0	0		0	18.84	0		51.26	0
4	1"	0		0	0		0	31.39	0		85.43	0
5	1-1/2"	0		0	0		0	62.82	0		170.87	0
6	2"	0		0	0		0	100.51	0		273.39	0
7	3"	0		0	0		0	201.00	0		546.78	0
8	4"	0		0	0		0	314.06	0		854.35	0
9	Gallorage											
10	Block 1	0		0	4,911		5,004	4.43	22,166	4,414	6.02	26,572
11	Block 2	0		0	0		0	-	0	590	7.52	4,434
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	<u>1,275</u>		<u>1,299</u>	<u>4,911</u>		<u>5,004</u>		<u>38,495</u>	<u>5,004</u>		<u>75,393</u>
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	12.57	0		34.17	0
17	3/4"	0		0	0		0	18.84	0		51.26	0
18	1"	0		0	0		0	31.39	0		85.43	0
19	1-1/2"	0		0	0		0	62.82	0		170.87	0
20	2"	0		0	0		0	100.51	0		273.39	0
21	3"	0		0	0		0	201.00	0		546.78	0
22	4"	0		0	0		0	314.06	0		854.35	0
23												
24	Gallorage	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.43</u>	<u>0</u>	<u>0</u>	<u>6.02</u>	<u>0</u>
25	Total Commercial	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	12.57	0		34.17	0
29	3/4"	0		0	0		0	18.84	0		51.26	0
30	1"	0		0	0		0	31.39	0		85.43	0
31	1-1/2"	0		0	0		0	62.82	0		170.87	0
32	2"	0		0	0		0	100.51	0		273.39	0
33	3"	0		0	0		0	201.00	0		546.78	0
34	4"	0		0	0		0	314.06	0		854.35	0
35												
36	Gallorage	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.43</u>	<u>0</u>	<u>0</u>	<u>6.02</u>	<u>0</u>
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0			-	0			68.35	0
41	3"	0		0			-	0			136.70	0
42	4"	0		0			-	0			213.59	0
43	6"	0		0			-	0			427.17	0
44	8"	0		0			-	0			683.48	0
45	10"	0		0			-	0			982.50	0
46	Per Hydrant	0		0			-	0			-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>				<u>0</u>				<u>0</u>
48												
49	Subtotals	<u>1,275</u>		<u>1,299</u>	<u>4,911</u>		<u>5,004</u>		<u>38,495</u>	<u>5,004</u>		<u>75,393</u>
50	Misc. Service Charge								<u>225</u>			<u>360</u>
51	Total Revenue								<u><u>38,720</u></u>			<u><u>75,753</u></u>

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,263	Note A	1,275	4,292	Note B	4,333	20.28	25,857		43.42	55,361
3	3/4"	0		0	0		0	20.28	0		65.13	0
4	1"	0		0	0		0	20.28	0		108.55	0
5	1-1/2"	0		0	0		0	20.28	0		217.10	0
6	2"	0		0	0		0	20.28	0		347.36	0
7	3"	0		0	0		0	20.28	0		694.73	0
8	4"	0		0	0		0	20.28	0		1,085.51	0
9	Gallorage cap (gallons)										6,000	
10	Capped Usage -				4,292		4,333	8.26	35,789	4,333	11.74	50,869
11	Usage Above Cap -				573		578			578		
12	Total Residential	<u>1,263</u>		<u>1,275</u>	<u>4,865</u>		<u>4,911</u>		<u>61,646</u>	<u>4,911</u>		<u>106,230</u>
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	20.28	0		43.42	0
17	3/4"	0		0	0		0	30.45	0		65.13	0
18	1"	0		0	0		0	50.76	0		108.55	0
19	1-1/2"	0		0	0		0	101.50	0		217.10	0
20	2"	0		0	0		0	162.39	0		347.36	0
21	3"	0		0	0		0	324.79	0		694.73	0
22	4"	0		0	0		0	507.47	0		1,085.51	0
23									0			
24	Gallorage	-		0	0		0	9.94	0	0	14.09	0
25	Total Commercial	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	20.28	0		43.42	0
29	3/4"	0		0	0		0	30.45	0		65.13	0
30	1"	0		0	0		0	50.76	0		108.55	0
31	1-1/2"	0		0	0		0	101.50	0		217.10	0
32	2"	0		0	0		0	162.39	0		347.36	0
33	3"	0		0	0		0	324.79	0		694.73	0
34	4"	0		0	0		0	507.47	0		1,085.51	0
35												
36	Gallorage	-		0	0		0	9.94	0	0	14.09	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Flat Rate											
40	Res. Wastewater Only	0		0				-	0		91.18	0
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
44	Subtotals	<u>1,263</u>		<u>1,275</u>	<u>4,865</u>		<u>4,911</u>		<u>61,646</u>	<u>4,911</u>		<u>106,230</u>
45	Misc. Service Charge								0			0
46	Total Revenue								<u>61,646</u>			<u>106,230</u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential										
2	5/8" X 3/4"	1,275	Note A	1,299	1,131	Note B	4,414	20.28	26,344	43.42	56,403
3	3/4"	0		0	0		0	20.28	0	65.13	0
4	1"	0		0	0		0	20.28	0	108.55	0
5	1-1/2"	0		0	0		0	20.28	0	217.10	0
6	2"	0		0	0		0	20.28	0	347.36	0
7	3"	0		0	0		0	20.28	0	694.73	0
8	4"	0		0	0		0	20.28	0	1,085.51	0
9	Gallorage cap (gallons)									6,000	
10	Capped Usage			1,131		4,414	8.26	36,462	4,414	11.74	51,820
11	Usage Above Cap			0		589			590		
1	Total Residential	1,275		1,299	1,131	5,004		62,806	5,004		108,223
2											
3	Commerical										
4	5/8" X 3/4"	0		0	0		0	20.28	0	43.42	0
5	3/4"	0		0	0		0	30.45	0	65.13	0
6	1"	0		0	0		0	50.76	0	108.55	0
7	1-1/2"	0		0	0		0	101.50	0	217.10	0
8	2"	0		0	0		0	162.39	0	347.36	0
9	3"	0		0	0		0	324.79	0	694.73	0
10	4"	0		0	0		0	507.47	0	1,085.51	0
11									0		
12	Gallorage			0		0	9.94	0	0	14.09	0
13	Total Commercial	0		0	0	0		0	0		0
14											
15	Multi-Family										
16	5/8" X 3/4"	0		0	0		0	20.28	0	43.42	0
17	3/4"	0		0	0		0	30.45	0	65.13	0
18	1"	0		0	0		0	50.76	0	108.55	0
19	1-1/2"	0		0	0		0	101.50	0	217.10	0
20	2"	0		0	0		0	162.39	0	347.36	0
21	3"	0		0	0		0	324.79	0	694.73	0
22	4"	0		0	0		0	507.47	0	1,085.51	0
23											
24	Gallorage			0		0	9.94	0	0	14.09	0
25	Total Multi-Family	0		0	0	0		0	0		0
26											
27	Fiat Rate										
28	Res. Wastewater Only	0		0			-	0		91.18	0
29	Sprinkler Heads	0		0			-	0		-	0
30	Reuse	0		0			-	0		-	0
31	Total Fiat Rate - Other	0		0			-	0		-	0
32											
33	Subtotals	1,275		1,299	1,131	5,004		62,806	5,004		108,223
34	Misc. Service Charge							0			0
35	Total Revenue							62,806			108,223
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

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

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

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

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

See attached Bill Analyses

**Palm Port
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	511	0	471	26	14	
2	Feb	449	0	498	23	(72)	
3	Mar	448	0	425	22	1	
4	Apr	453	0	409	23	21	
5	May	458	0	438	23	(3)	
6	Jun	420	0	387	21	12	
7	Jul	468	0	417	23	28	
8	Aug	471	0	363	24	84	
9	Sep	478	0	336	24	118	
10	Oct	422	0	387	21	14	
11	Nov	487	0	332	24	131	
12	Dec	429	0	427	22	(20)	
13	TOTAL	5,494	0	4,890	276	328	6.0%

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

Florida Public Service Commission

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

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

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	442,000	0	0	0	442,000	0
2	Feb	415,000	0	0	0	415,000	0
3	Mar	510,000	0	0	0	510,000	0
4	Apr	490,000	0	0	0	490,000	0
5	May	434,000	0	0	0	434,000	0
6	Jun	478,000	0	0	0	478,000	0
7	Jul	477,000	0	0	0	477,000	0
8	Aug	451,000	0	0	0	451,000	0
9	Sep	510,000	0	0	0	510,000	0
10	Oct	477,000	0	0	0	477,000	0
11	Nov	425,000	0	0	0	425,000	0
12	Dec	472,000	0	0	0	472,000	0
13	Total	5,581,000	0	0	0	5,581,000	0

Water Treatment Plant Data

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

Florida Public Service Commission

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

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>170,000</u>
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>01/18/05</u>	<u>34,900</u>
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 <u>01/18/05</u>	<u>34,900</u>
		2 <u>01/21/05</u>	<u>32,800</u>
		3 <u>01/11/05</u>	<u>23,300</u>
		4 <u>01/25/05</u>	<u>22,800</u>
		5 <u>01/31/05</u>	<u>19,800</u>
		Average	<u>26,720</u>
4	Average Daily Flow		<u>14,769</u>
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		<u>No</u>

Sewer Treatment Plant Data

Florida Public Service Commission

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

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

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>15,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>June</u>	<u>34,000</u>

**Used and Useful Calculations
Water Treatment Plant**

**Palm Port
Docket No. 060368-WS**

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

Florida Public Service Commission

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

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	One Well

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

**Palm Port
Docket No. 060368-WS**

Schedule: F-6
Page: 1 of 1
Preparer: John F. Guastella

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

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

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

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

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

Florida Public Service Commission

**Palm Port
Docket No. 060368-WS**

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

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Line No.	Base ERCs 2005	Trended ERCs 2010	Trended ERCs 2012	Total Lots	Used & Useful Interim	Used & Useful Permanent	Note
----------	----------------	-------------------	-------------------	------------	-----------------------	-------------------------	------

Water							
1					100%	100% Built- Out	

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

Sewer							
2					100%	100% -	

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Palm Port

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	104.0	104.0	104.0	
2	2002	103.5	103.5	104.5	
3	2003	106.0	106.0	105.0	
4	2004	106.5	106.5	105.5	
5	2005	105.0	105.0	106.0	
6	2006			106.5	0.47%
7	2007			107.0	0.47%
8	2008			107.5	0.47%
9	2009			108.0	0.47%
10	2010			108.5	0.46% 5 yrs beyond 2005
11	2011			109.0	0.46%
12	2012			109.5	0.46% 5yrs beyond 2007

X Coefficient(s) 0.500

SEWER

13	2001	104.0	104.0	103.6	
14	2002	103.0	103.0	104.1	
15	2003	105.0	105.0	104.6	
16	2004	106.0	106.0	105.1	
17	2005	105.0	105.0	105.6	
18	2006			106.1	0.47%
19	2007			106.6	0.47%
20	2008			107.1	0.47%
21	2009			107.6	0.47%
22	2010			108.1	0.46% 5 yrs beyond 2005
23	2011			108.6	0.46%
24	2012			109.1	0.46% 5yrs beyond 2007

X Coefficient(s) 0.500

Equivalent Residential Connections - Water

Florida Public Service Commission

Palm Port

Schedule: F-9

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	105	103	104.0	4,771	45.875	4,771	104.0	
2	2002	103	104	103.5	4,707	45.478	4,707	103.5	-0.48%
3	2003	104	108	106.0	4,703	44.368	4,703	106.0	2.42%
4	2004	108	105	106.5	4,852	45.559	4,852	106.5	0.47%
5	2005	105	105	105.0	4,890	46.571	4,890	105.0	-1.41%

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

0.24%

**Palm Port
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
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Schedule of Requested Cost of Capital - Interim	G-6	167

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Palm Port
 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	105,694	0	105,694	A-1
2	Utility Land & Land Rights	8,208	0	8,208	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	(41,298)	0	(41,298)	A-1
6	Less: CIAC	(19,916)	0	(19,916)	A-1
7	Accumulated Amortization of CIAC	10,050	0	10,050	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	11,140	0	11,140	A-1
12	Total Rate Base	<u>73,878</u>	<u>0</u>	<u>73,878</u>	
SEWER					
13	Utility Plant in Service	276,149	0	276,149	A-2
14	Utility Land & Land Rights	10,023	0	10,023	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	(173,851)	0	(173,851)	A-2
18	Less: CIAC	(22,530)	0	(22,530)	A-2
19	Accumulated Amortization of CIAC	12,928	0	12,928	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	11,145	0	11,145	A-2
23	Total Rate Base	<u>113,864</u>	<u>0</u>	<u>113,864</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

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

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

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

Line
No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
Water						
1 Water Sales Revenues	36,580	0	36,580	17,629	54,210	B-4
2 Other Revenues	225	0	225	0	225	B-4
3 OPERATING REVENUES	<u>36,805</u>	<u>0</u>	<u>36,805</u>	<u>17,629</u>	<u>54,435</u>	
4 Operation & Maintenance	36,298	0	36,298	260	36,558	B-5
5 Depreciation, net of CIAC Amort.	2,633	0	2,633		2,633	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	6,610	0	6,610	793	7,403	B-15
8 Provision for Income Taxes	(3,305)	0	(3,305)	5,673	2,369	C-1
9 OPERATING EXPENSES	<u>42,236</u>	<u>0</u>	<u>42,236</u>	<u>6,726</u>	<u>48,962</u>	
10 NET OPERATING INCOME	<u>(5,431)</u>	<u>0</u>	<u>(5,431)</u>	<u>10,903</u>	<u>5,472</u>	
11 RATE BASE	<u>73,878</u>	<u>0</u>	<u>73,878</u>		<u>73,878</u>	A-1
12 RATE OF RETURN	<u>-7.35%</u>				<u>7.41%</u>	
Sewer						
13 Sewer Sales Revenues	60,387	0	60,387	29,542	89,929	B-4
14 Other Revenues	0	0	0	0	0	B-4
15 OPERATING REVENUES	<u>60,387</u>	<u>0</u>	<u>60,387</u>	<u>29,542</u>	<u>89,929</u>	
16 Operation & Maintenance	57,717	0	57,717	436	58,153	B-6
17 Depreciation, net of CIAC Amort.	13,130	0	13,130		13,130	B-14
18 Amortization	0	0	0		0	
19 Taxes Other Than Income	4,955	0	4,955	1,329	6,283	B-15
20 Provision for Income Taxes	(5,856)	0	(5,856)	9,598	3,743	C-1
21 OPERATING EXPENSES	<u>69,946</u>	<u>0</u>	<u>69,946</u>	<u>11,363</u>	<u>81,309</u>	
22 NET OPERATING INCOME	<u>(9,559)</u>	<u>0</u>	<u>(9,559)</u>	<u>18,179</u>	<u>8,620</u>	
23 RATE BASE	<u>113,864</u>	<u>0</u>	<u>113,864</u>		<u>113,864</u>	A-2
24 RATE OF RETURN	<u>-8.40%</u>				<u>7.57%</u>	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical 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	<u>17,629</u>	<u>29,542</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>793</u>	<u>1,329</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	36,805	60,387
9	Plus Required Revenue Adjustment	<u>17,629</u>	<u>29,542</u>
10	Rate Year Revenue at Proposed Rates	54,435	89,929
11			
12	Less Operating Expenses Before Income Taxes	(46,594)	(77,566)
13	Less Interest Expense	(1,701)	(2,660)
14	Taxable Income	6,140	9,702
15	Income Tax at Composite Rate of	38.58% 2,369	3,743
16	Less Income Tax at Present Rates	<u>3,305</u>	<u>5,856</u>
17			
18	Income Tax Adjustment	<u>5,673</u>	<u>9,598</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	27,570	37.32%	6.00%	2.24%	1,654	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	41,355	55.98%	9.12%	5.11%	3,772	D-2
5	Customer Deposits	774	1.05%	6.00%	0.06%	46	D-2
6	Accumulated Deferred Income Taxes	4,179	5.66%	0.00%	0.00%	0	D-2
7	Total	<u>73,878</u>	<u>100.00%</u>		<u>7.41%</u>	<u>5,472</u>	
SEWER							
8	Long-Term Debt	43,564	38.26%	6.00%	2.30%	2,614	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	65,347	57.39%	9.12%	5.23%	5,960	D-2
12	Customer Deposits	774	0.68%	6.00%	0.04%	46	D-2
13	Accumulated Deferred Income Taxes	4,179	3.67%	0.00%	0.00%	0	D-2
14	Total	<u>113,864</u>	<u>100.00%</u>		<u>7.57%</u>	<u>8,620</u>	

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