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St. John's Highlands  
Water

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

Aqua Utilities Florida, Inc.

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**St. John's Highlands**  
**RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	3
Rate Base - Sewer	A-2	4
Adjustments to Rate Base	A-3	5
Annual Plant Additions and Balances	A-4	8
Water Plant in Service By Primary Account	A-5	10
Sewer Plant in Service By Primary Account	A-6	15
Non-Used & Useful Plant - Summary	A-7	20
Annual Accumulated Depreciation Additions and Balances	A-8	21
Water Accumulated Depreciation By Primary Account	A-9	23
Sewer Accumulated Depreciation By Primary Account	A-10	28
Annual CIAC Additions and Balances	A-11	33
CIAC by Classification	A-12	35
Annual Accum. Amortization of CIAC Additions and Balances	A-13	40
Accumulated Amortization of CIAC by Classification	A-14	42
Schedule of AFUDC Rates Used	A-15	47
Annual Advances For Construction Additions and Balances	A-16	48
Calculation of Working Capital Allowance	A-17	49
Comparative Balance Sheet - Assets	A-18	50
Comparative Balance Sheet - Liabilities	A-19	53



Schedule of Water Rate Base

Florida Public Service Commission

St. John's Highlands  
 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.

Line No.	(1) Description	(2) Historical Base Year 2005		(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules	
		(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(8) Adjusted Average Balance				
1	Utility Plant in Service	0	25,925	25,925	2,471	28,397	6,778	35,175	A-5
2	Utility Land & Land Rights	0	1,037	1,037	0	1,037	0	1,037	A-5
3	Less: Non-Used & Useful Plant	0	(1,354)	(1,354)	(264)	(1,618)	(1,107)	(2,725)	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(7,230)	(7,230)	(688)	(7,918)	(463)	(8,380)	A-9
6	Less: CIAC	0	(14,756)	(14,756)	0	(14,756)	0	(14,756)	A-12
7	Accumulated Amortization of CIAC	0	6,378	6,378	513	6,891	514	7,405	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	9,482	9,482	(331)	9,151	3,743	12,894	A-17
12	Total Rate Base	<u>0</u>	<u>19,482</u>	<u>19,482</u>	<u>1,702</u>	<u>21,184</u>	<u>9,466</u>	<u>30,650</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 Sewer Rate Base

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

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

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

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

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/05  
 Interim [ X ] Final [ ]  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	213	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	25,712	NA	
4	Total Adjustments	25,925	0	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	1,037	NA	
9	Total Adjustments	1,037	0	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and amortization	(1,354)	0	
12				
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	0	0	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	(799)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(6,431)	NA	
20	Total Adjustments	(7,230)	0	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	(0)	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(14,756)	NA	
25	Total Adjustments	(14,756)	0	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	513	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	5,865	NA	
30		6,378	0	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	0	0	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	0	0	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	0	0	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	9,482	0	
43				
44	<b>OTHER</b>			
45	Not Applicable	0	0	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	19,482	0	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

St. John's Highlands  
 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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	2,471	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(264)	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(688)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	513	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(331)	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	1,702	0	

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



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

St. John's Highlands  
 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	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	6,778	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(1,107)	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(463)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	514	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	3,743	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	9,466	0	

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

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

**Florida Public Service Commission**

**St. John's Highlands**  
**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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
Description		
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>		
2000		
30 Additions		NA
31 Retirements		NA
32 Adjustments		NA
33 12/31/00 Balance		NA
2001		
34 Additions		NA
35 Retirements		NA
36 Adjustments		NA
37 12/31/01 Balance		NA
2002		
38 Additions		NA
39 Retirements		NA
40 Adjustments		NA
41 12/31/02 Balance		NA
2003		
42 Additions		NA
43 Retirements		NA
44 Adjustments		NA
45 06/30/04 Amend. Order Balance	26,749	NA
2004		
46 Additions	0	NA
47 Retirements	0	NA
48 Adjustments	0	NA
49 12/31/04 Balance	26,749	NA
2005		
50 Additions	0	NA
51 Retirements	0	NA
52 Adjustments	1,116	NA
53 12/31/05 Balance	27,865	NA
2006		
54 Additions	4,251	NA
55 Retirements	(873)	NA
56 Adjustments	2,813	NA
57 12/31/06 Balance	34,056	NA
2007		
58 Additions	4,252	NA
59 Retirements	(872)	NA
60 Adjustments	1,379	NA
61 12/31/07 Balance	38,815	NA

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

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 St. John's Highlands  
 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			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	11,566	0.00%	0	11,566	0.00%	0	11,566	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,037	0.00%	0	1,037	0.00%	0	1,037	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	7,076	36.19%	2,561	7,898	35.96%	2,840	10,879	35.73%	3,888
28	333.4	Services	2,726	0.00%	0	2,726	0.00%	0	2,726	0.00%	0
29	334.4	Meters & Meter Installations	4,344	0.00%	0	4,561	0.00%	0	5,349	0.00%	0
30	335.4	Hydrants	0	36.19%	0	0	35.96%	0	0	35.73%	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	213	0.00%	0	1,646	0.00%	0	4,655	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL		<u>26,962</u>		<u>2,561</u>	<u>29,434</u>		<u>2,840</u>	<u>36,212</u>		<u>3,888</u>
	Total Land and Land Rights		<u>1,037</u>		<u>0</u>	<u>1,037</u>		<u>0</u>	<u>1,037</u>		<u>0</u>

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	Dislr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344
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	104	687	868	1,116	213
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	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,749	26,853	27,436	27,617	27,865	26,962
47		Subtotal Land & Land Rights	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

St. John's Highlands

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	7,076	7,076	7,076	7,076	7,076	7,076	7,967	7,967	7,967	8,858	8,858	8,858	9,749	7,898
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	4,344	4,344	4,344	4,344	4,344	4,344	4,579	4,579	4,579	4,814	4,814	4,814	5,049	4,561
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	1,116	1,116	1,116	1,213	1,213	1,609	1,680	1,680	1,680	1,680	1,680	1,680	3,929	1,646
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	27,865	27,865	27,865	27,962	27,962	28,358	29,555	29,555	29,555	30,681	30,681	30,681	34,056	29,434
47		Subtotal Land & Land Rights	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566
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	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
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	9,749	9,749	9,749	10,417	10,417	10,417	11,085	11,085	11,085	11,753	11,753	11,753	12,421	10,879
28	333.4	Services	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726
29	334.4	Meters & Meter Installations	5,049	5,049	5,049	5,226	5,226	5,226	5,403	5,403	5,403	5,580	5,580	5,580	5,757	5,349
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	3,929	4,007	4,110	4,306	4,464	4,589	4,713	4,809	4,894	5,048	5,130	5,208	5,308	4,655
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	34,056	34,134	34,237	35,278	35,436	35,561	36,530	36,626	36,711	37,710	37,792	37,870	38,815	36,212
47		Subtotal Land & Land Rights	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037



Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

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) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(6) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(9) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

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

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

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

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 St. John's Highlands  
 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 NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

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

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

Florida Public Service Commission

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

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

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

**Non-Used and Useful Plant - Summary**

Florida Public Service Commission

**St. John's Highlands**  
**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	
<b>Water</b>							
1	Plant in Service	2,561	280	2,840	1,047	3,888	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(1,207)	(15)	(1,222)	60	(1,163)	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	<b>TOTAL</b>	<u>1,354</u>	<u>264</u>	<u>1,618</u>	<u>1,107</u>	<u>2,725</u>	
<b>Sewer</b>							
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	<b>TOTAL</b>	<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

St. John's Highlands  
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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/92 Balance		NA
	1993		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/93 Balance		NA
	1994		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/94 Balance		NA
	1995		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/95 Balance		NA
	1996		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/96 Balance		NA
	1997		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/97 Balance		NA
	1998		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/98 Balance		NA
	1999		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/99 Balance		NA

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

Florida Public Service Commission

**St. John's Highlands**

**Docket No. 060368-WS**

Projected Test Year Ending 12/31/07

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	6,431	NA
2004			
46	Additions	397	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	6,828	NA
2005			
50	Additions	793	NA
51	Retirements	0	NA
52	Adjustments	39	NA
53	12/31/05 Balance	7,659	NA
2006			
54	Additions	838	NA
55	Retirements	(873)	NA
56	Adjustments	282	NA
57	12/31/06 Balance	7,905	NA
2007			
58	Additions	953	NA
59	Retirements	(872)	NA
60	Adjustments	786	NA
61	12/31/07 Balance	8,773	NA

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



Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 St. John's Highlands  
 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		
			(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
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	701	0.00%	0	1,054	0.00%	0	1,415	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	3,335	36.19%	1,207	3,399	35.96%	1,222	3,254	35.73%	1,163
28	333.4	Services	1,481	0.00%	0	1,549	0.00%	0	1,617	0.00%	0
29	334.4	Meters & Meter Installations	1,706	0.00%	0	1,758	0.00%	0	1,399	0.00%	0
30	335.4	Hydrants	0	36.19%	0	0	35.96%	0	0	35.73%	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	157	0.00%	0	695	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>7,230</u>		<u>1,207</u>	<u>7,918</u>		<u>1,222</u>	<u>8,380</u>		<u>1,163</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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

St. John's Highlands

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	526	555	585	614	643	672	701	731	760	789	818	848	877	701
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	3,257	3,270	3,283	3,296	3,309	3,322	3,335	3,348	3,361	3,375	3,388	3,401	3,414	3,335
28	333.4	Services	1,447	1,453	1,458	1,464	1,470	1,475	1,481	1,487	1,493	1,498	1,504	1,510	1,515	1,481
29	334.4	Meters & Meter Installations	1,598	1,616	1,634	1,652	1,670	1,688	1,706	1,724	1,742	1,761	1,779	1,797	1,815	1,706
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	1	11	23	39	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	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	6,828	6,894	6,960	7,026	7,092	7,158	7,224	7,290	7,356	7,424	7,499	7,578	7,659	7,230
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  
 St. John's Highlands  
 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	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	877	906	935	964	994	1,024	1,054	1,084	1,114	1,144	1,174	1,204	1,235	1,054
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	Disr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	3,414	3,427	3,440	3,453	3,466	3,480	3,386	3,402	3,417	3,325	3,343	3,360	3,270	3,399
28	333.4	Services	1,515	1,521	1,527	1,532	1,538	1,544	1,549	1,555	1,561	1,566	1,572	1,578	1,583	1,549
29	334.4	Meters & Meter Installations	1,815	1,833	1,851	1,869	1,887	1,905	1,742	1,761	1,781	1,619	1,639	1,659	1,498	1,758
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	39	54	70	86	103	126	149	172	196	219	242	266	320	157
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	7,659	7,741	7,822	7,905	7,988	8,078	7,881	7,974	8,068	7,873	7,970	8,066	7,905	7,918
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

St. John's Highlands

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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	1,235	1,265	1,295	1,325	1,355	1,385	1,415	1,445	1,475	1,506	1,536	1,566	1,596	1,415
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	3,270	3,289	3,307	3,246	3,266	3,286	3,226	3,247	3,269	3,209	3,232	3,255	3,197	3,254
28	333.4	Services	1,583	1,589	1,595	1,600	1,606	1,612	1,617	1,623	1,629	1,634	1,640	1,646	1,652	1,617
29	334.4	Meters & Meter Installations	1,498	1,519	1,540	1,426	1,447	1,469	1,356	1,378	1,401	1,288	1,311	1,334	1,222	1,399
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	320	376	433	493	555	618	684	751	819	889	960	1,032	1,106	695
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	7,905	8,037	8,170	8,089	8,229	8,371	8,298	8,444	8,592	8,526	8,679	8,833	8,773	8,360
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  
**St. John's Highlands**  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission  
 Schedule: A-10  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Adjusted		%	Amount		%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

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



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

Florida Public Service Commission

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

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance  
 St. John's Highlands  
 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year NA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**St. John's Highlands**  
**Docket No. 060368-WS**  
 Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendantory Order</b>			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	14,756	NA
2004			
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	14,756	NA
2005			
38	Additions	0	NA
39	Adjustments	0	NA
40	12/31/05 Balance	14,756	NA
2006			
41	Additions	0	NA
42	Adjustments	0	NA
43	12/31/06 Balance	14,756	NA
2007			
44	Additions	0	NA
45	Adjustments	0	NA
46	12/31/07 Balance	14,756	NA

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

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

Florida Public Service Commission  
 Schedule: A-12  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount		(9) %	(10) Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	1,602	0.00%	0	1,602	0.00%	0	1,602	0.00%	0
2	Meter Fees	5,328	0.00%	0	5,328	0.00%	0	5,328	0.00%	0
3	Main Extension Charge	1,842	0.00%	0	1,842	0.00%	0	1,842	0.00%	0
4	Service Installation Fees	5,505	0.00%	0	5,505	0.00%	0	5,505	0.00%	0
5	Total Cash CIAC	14,276		0	14,276		0	14,276		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	480	0.00%	0	480	0.00%	0	480	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	480		0	480		0	480		0
12	Total Water CIAC	14,756		0	14,756		0	14,756		0
<b>SEWER</b>										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

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

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

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

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 St. John's Highlands  
 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
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Water Contributions in Aid of Construction By Classification  
 Test Year Average balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602
2	Meter Fees	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328
3	Main Extension Charge	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842
4	Service Installation Fees	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505
5	Total Cash CIAC	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
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	480	480	480	480	480	480	480	480	480	480	480	480	480	480
12	Total Water CIAC	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

**St. John's Highlands**

Schedule: A-13

**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 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)		(3)
		Water	Sewer	Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order				
1	12/31/92 Balance			NA
	1993			
2	Additions			NA
3	Adjustments			NA
4	12/31/93 Balance			NA
	1994			
5	Additions			NA
6	Adjustments			NA
7	12/31/94 Balance			NA
	1995			
8	Additions			NA
9	Adjustments			NA
10	12/31/95 Balance			NA
	1996			
11	Additions			NA
12	Adjustments			NA
13	12/31/96 Balance			NA
	1997			
14	Additions			NA
15	Adjustments			NA
16	12/31/97 Balance			NA
	1998			
17	Additions			NA
18	Adjustments			NA
19	12/31/98 Balance			NA
	1999			
20	Additions			NA
21	Adjustments			NA
22	12/31/99 Balance			NA

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

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
2001			
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
2002			
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
2003			
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	5,865	NA
2004			
35	Additions	253	NA
36	Adjustments	0	NA
37	12/31/04 Balance	6,118	NA
2005			
38	Additions	519	NA
39	Adjustments	0	NA
40	12/31/05 Balance	6,637	NA
2006			
41	Additions	509	NA
42	Adjustments	0	NA
43	12/31/06 Balance	7,146	NA
2007			
44	Additions	519	NA
45	Adjustments	0	NA
46	12/31/07 Balance	7,665	NA

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

St. John's Highlands

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-14

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	227	0.00%	0	277	0.00%	0	327	0.00%	0
2	Meter Fees	1,863	0.00%	0	2,130	0.00%	0	2,396	0.00%	0
3	Main Extension Charge	204	0.00%	0	245	0.00%	0	293	0.00%	0
4	Service Installation Fees	3,937	0.00%	0	4,074	0.00%	0	4,212	0.00%	0
5	Total Cash	6,231		0	6,726		0	7,228		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	129	0.00%	0	129	0.00%	0	129	0.00%	0
8	Services	18	0.00%	0	36	0.00%	0	48	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	147		0	165		0	177		0
12	Total Water	6,378		0	6,891		0	7,405		0
<b>SEWER</b>										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 St. John's Highlands  
 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
<b>WATER</b>															
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
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
 St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	202	206	210	214	218	222	227	231	235	239	243	247	251	227
2	Meter Fees	1,730	1,752	1,775	1,797	1,819	1,841	1,863	1,886	1,908	1,930	1,952	1,974	1,997	1,863
3	Main Extension Charge	183	187	190	194	197	201	204	207	211	214	218	221	224	204
4	Service Installation Fees	3,868	3,879	3,891	3,902	3,914	3,925	3,937	3,948	3,960	3,971	3,983	3,994	4,005	3,937
5	Total Cash	5,983	6,024	6,066	6,107	6,148	6,189	6,231	6,272	6,313	6,354	6,395	6,437	6,478	6,231
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	6	8	10	12	14	16	18	20	22	24	26	28	30	18
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	135	137	139	141	143	145	147	149	151	153	155	157	159	147
12	Total Water	6,118	6,161	6,205	6,248	6,291	6,334	6,378	6,421	6,464	6,507	6,550	6,594	6,637	6,378
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 St. John's Highlands  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	251	256	260	264	268	272	276	281	285	289	294	298	302	277
2	Meter Fees	1,997	2,019	2,041	2,063	2,085	2,108	2,130	2,152	2,174	2,196	2,219	2,241	2,263	2,130
3	Main Extension Charge	224	228	231	235	238	242	245	249	252	256	259	263	267	245
4	Service Installation Fees	4,005	4,017	4,028	4,040	4,051	4,063	4,074	4,086	4,097	4,109	4,120	4,132	4,143	4,074
5	Total Cash	6,478	6,519	6,560	6,601	6,643	6,684	6,726	6,767	6,809	6,850	6,892	6,933	6,975	6,726
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	30	31	32	33	34	35	36	37	38	39	40	41	42	36
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	159	160	161	162	163	164	165	166	167	168	169	170	171	165
12	Total Water	6,637	6,679	6,721	6,763	6,806	6,848	6,891	6,933	6,976	7,018	7,061	7,103	7,146	6,891
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 St. John's Highlands  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	302	306	311	315	319	323	327	332	336	340	344	348	352	327
2	Meter Fees	2,263	2,285	2,307	2,330	2,352	2,374	2,396	2,418	2,441	2,463	2,485	2,507	2,529	2,396
3	Main Extension Charge	267	271	275	280	284	289	293	297	302	306	310	315	319	293
4	Service Installation Fees	4,143	4,155	4,166	4,177	4,189	4,200	4,212	4,223	4,235	4,246	4,258	4,269	4,281	4,212
5	Total Cash	6,975	7,017	7,059	7,102	7,144	7,186	7,228	7,271	7,313	7,355	7,397	7,439	7,482	7,228
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	129	129	129	129	129	129	129	129	129	129	129	129	129	129
8	Services	42	43	44	45	46	47	48	49	50	51	52	53	54	48
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	171	172	173	174	175	176	177	178	179	180	181	182	183	177
12	Total Water	7,146	7,189	7,232	7,276	7,319	7,362	7,405	7,449	7,492	7,535	7,578	7,621	7,665	7,405
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0



## Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

St. John's Highlands

Docket No. 060368-WS

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

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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

---

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

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006.

The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

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

**Florida Public Service Commission**

**St. John's Highlands**  
**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

St. John's Highlands  
Docket No. 060368-WS

Schedule: A-17

Page: 1 of 1

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

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	Projected Rate Year 2007 Average
<b>Balance Sheet Accounts</b>				
<b>For All Systems:</b>				
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	<b>TOTAL CURRENT ASSETS</b>	<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	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<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>
<b>Allocation for this System:</b> Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.264%	0.264%	0.264%
15	Assets Allocated - Water (line 7 x line 14)	5,728	5,706	7,212
16	Liabilities Allocated - Water (line 12 x line 14)	1,712	3,580	4,039
17	Allocation Percentage - Sewer	0.000%	0.000%	0.000%
18	Assets Allocated - Sewer (line 7 x line 17)	0	0	0
19	Liabilities Allocated - Sewer (line 12 x line 17)	0	0	0
<b>Direct Assignment of CWC Accounts:</b>				
Deferred Rate Case Expense				
20	Water	798	2,592	5,754
21	Sewer	0	0	0
Other Regulatory Assets				
22	Water	4,667	4,434	3,967
23	Sewer	0	0	0
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	<b>Water</b> (Lines 15-16+20+22+24)	<u>9,482</u>	<u>9,151</u>	<u>12,894</u>
27	<b>Sewer</b> (Lines 18-19+21+23+25)	<u>0</u>	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

St. John's Highlands  
 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

St. John's Highlands  
 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

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ended: 2007  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-W5  
 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	<b>TOTAL EQUITY CAPITAL</b>	<b>37,923,118</b>	<b>38,014,884</b>	<b>38,068,340</b>	<b>38,085,855</b>	<b>38,240,950</b>	<b>38,286,681</b>	<b>38,258,591</b>	<b>38,251,271</b>	<b>38,056,897</b>	<b>38,156,288</b>	<b>41,550,240</b>	<b>41,461,982</b>	<b>45,038,257</b>	<b>39,184,104</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,811,707</b>	<b>2,457,893</b>	<b>2,573,223</b>	<b>2,043,541</b>	<b>2,565,496</b>	<b>2,493,331</b>	<b>3,453,784</b>	<b>3,967,169</b>	<b>4,344,001</b>	<b>4,488,373</b>	<b>1,770,365</b>	<b>3,960,377</b>	<b>2,307,638</b>	<b>3,018,223</b>
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	<b>Total CIAC &amp; Def Taxes</b>	<b>15,755,047</b>	<b>15,728,416</b>	<b>15,739,467</b>	<b>15,744,886</b>	<b>15,704,122</b>	<b>15,930,246</b>	<b>15,663,338</b>	<b>15,601,260</b>	<b>15,581,164</b>	<b>15,849,010</b>	<b>15,843,229</b>	<b>15,872,932</b>	<b>15,358,459</b>	<b>15,720,890</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>56,504,172</b>	<b>56,215,493</b>	<b>56,395,330</b>	<b>55,888,582</b>	<b>56,524,868</b>	<b>56,724,558</b>	<b>57,375,713</b>	<b>57,819,700</b>	<b>57,982,061</b>	<b>58,493,670</b>	<b>59,163,834</b>	<b>61,295,290</b>	<b>62,704,354</b>	<b>57,929,817</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

St. John's Highlands  
 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	<b>TOTAL EQUITY CAPITAL</b>	<b>45,038,257</b>	<b>45,221,891</b>	<b>46,579,358</b>	<b>47,500,523</b>	<b>46,990,586</b>	<b>47,991,646</b>	<b>48,878,027</b>	<b>49,883,363</b>	<b>50,699,409</b>	<b>50,408,369</b>	<b>30,560,103</b>	<b>31,863,156</b>	<b>34,100,461</b>	<b>44,285,781</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,163,348</b>	<b>20,163,348</b>	<b>22,733,641</b>	<b>4,850,795</b>
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	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,307,638</b>	<b>2,593,229</b>	<b>2,146,660</b>	<b>633,089</b>	<b>2,735,945</b>	<b>2,885,595</b>	<b>2,461,594</b>	<b>2,587,229</b>	<b>2,584,291</b>	<b>3,594,090</b>	<b>3,172,097</b>	<b>2,561,097</b>	<b>4,105,565</b>	<b>2,643,701</b>
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)	(151,521)	(4,694)
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,358,459</b>	<b>15,325,624</b>	<b>15,271,661</b>	<b>15,564,758</b>	<b>15,532,284</b>	<b>15,473,344</b>	<b>15,265,605</b>	<b>15,188,543</b>	<b>15,111,481</b>	<b>15,238,339</b>	<b>15,160,680</b>	<b>15,083,022</b>	<b>15,209,283</b>	<b>15,291,006</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>62,704,354</b>	<b>63,140,744</b>	<b>63,997,679</b>	<b>63,698,369</b>	<b>65,258,815</b>	<b>66,350,585</b>	<b>66,605,227</b>	<b>67,659,135</b>	<b>68,395,181</b>	<b>69,240,798</b>	<b>69,056,228</b>	<b>69,670,621</b>	<b>76,148,948</b>	<b>67,071,283</b>



Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

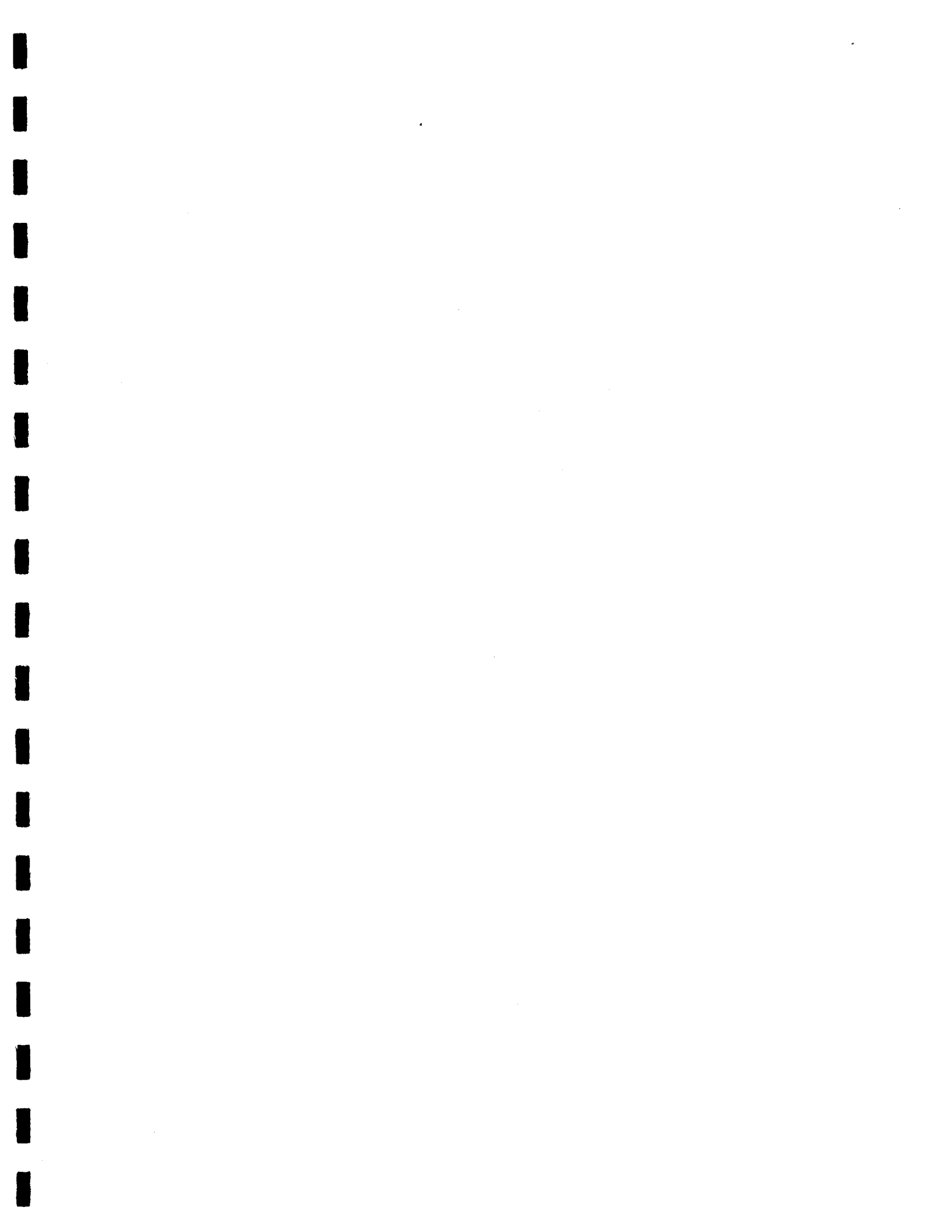
St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical [ ] Projected [ X ]

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	<b>TOTAL EQUITY CAPITAL</b>	<b>34,100,461</b>	<b>34,172,081</b>	<b>34,048,794</b>	<b>34,336,853</b>	<b>34,553,274</b>	<b>34,094,219</b>	<b>35,181,898</b>	<b>34,878,433</b>	<b>35,020,890</b>	<b>35,492,256</b>	<b>35,187,354</b>	<b>35,487,597</b>	<b>35,740,287</b>	<b>34,791,877</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,826,858</b>	<b>23,234,600</b>
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	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>4,105,565</b>	<b>2,489,622</b>	<b>2,718,986</b>	<b>2,770,883</b>	<b>2,695,022</b>	<b>2,947,169</b>	<b>2,835,214</b>	<b>2,849,866</b>	<b>3,007,852</b>	<b>2,947,693</b>	<b>3,040,136</b>	<b>2,493,763</b>	<b>2,509,210</b>	<b>2,877,768</b>
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	<b>Total CIAC &amp; Def Taxes</b>	<b>15,209,283</b>	<b>16,785,083</b>	<b>16,717,808</b>	<b>16,914,685</b>	<b>16,846,562</b>	<b>16,778,440</b>	<b>16,974,469</b>	<b>16,905,498</b>	<b>16,836,527</b>	<b>17,031,708</b>	<b>16,961,889</b>	<b>16,892,070</b>	<b>17,086,404</b>	<b>16,764,648</b>
23	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>76,148,948</b>	<b>76,180,426</b>	<b>76,219,230</b>	<b>76,913,656</b>	<b>76,986,093</b>	<b>76,711,063</b>	<b>78,446,180</b>	<b>78,088,395</b>	<b>78,319,868</b>	<b>79,133,162</b>	<b>78,850,884</b>	<b>78,534,934</b>	<b>79,162,759</b>	<b>77,668,892</b>







**St. John's Highlands**  
**NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
Operating Revenues	B-4	64
Water O & M Expenses By Month	B-5	65
Sewer O & M Expenses By Month	B-6	69
Comparative O & M Expenses - Water	B-7	73
Comparative O & M Expenses - Water, Explanations	B-7 Supl	74
Comparative O & M Expenses - Sewer	B-8	75
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	76
Analysis of Contractual Services	B-9	77
Rate Case Expense Analysis	B-10	78
Analysis of Maintenance Expenses	B-11	79
Schedule of Allocated Expenses	B-12	80
Net Depreciation Expense - Water	B-13	83
Net Depreciation Expense - Sewer	B-14	86
Taxes Other Than Income	B-15	89



Schedule of Water Net Operating Income

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	23,481	(56)	23,425	759	24,185	0	24,185	13,709	37,894	B-4
2	Operation & Maintenance	15,065	816	15,881	2,506	18,387	11,516	29,903	202	30,106	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	292	292	283	574	582	1,157	0	1,157	B-13
4	Amortization	0	0	0	467	467	0	467	0	467	B-3
5	Taxes Other Than Income	1,552	(24)	1,528	345	1,873	689	2,562	617	3,179	B-15
6	Provision for Income Taxes	2,648	(395)	2,253	(1,226)	1,027	(4,993)	(3,967)	4,887	920	C-1
7	OPERATING EXPENSES	19,265	688	19,954	2,374	22,327	7,794	30,122	5,706	35,828	
8	NET OPERATING INCOME	4,216	(744)	3,472	(1,614)	1,858	(7,794)	(5,937)	8,002	2,066	
9	RATE BASE	0	19,482	19,482	1,702	21,184	9,466	30,650		30,650	A-1
10	RATE OF RETURN	-		17.82%						6.74%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

St. John's Highlands

Docket No. 060368-WS

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

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

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

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



## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

St. John's Highlands  
 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	(56)	NA	
3	TOTAL	(56)	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	0	NA	
	Remove non-recurring hurricane expense from prior periods.			
7	Contractual Services - Legal	121	NA	
	2004 Accrual true up - Non-recurring			
8	Contractual Services - Other	0	NA	
	Remove non-recurring hurricane expense from prior periods.			
9	Transportation Expenses	83	NA	
	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.			
10	Bad Debt Expense	439	NA	
	Out of Period Bad Debt accrual true-up			
11	Miscellaneous Expense	172	NA	
	Non-recurring transfer from Parent to Utility			
12	TOTAL	816	NA	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	832	NA	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(519)	NA	
17	TOTAL	313	NA	
18		292		
19	D. AMORTIZATION			
20	-	0	NA	
21	-	0	NA	
22	TOTAL	0	NA	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	NA	
26	2. Property Tax adjustment for Future Use plant	(24)	NA	
27	TOTAL	(24)	NA	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(395)	NA	C-1
31	TOTAL	(395)	NA	
32				
33	TOTAL INCOME ADJUSTMENTS	654	NA	
		632		

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

St. John's Highlands  
 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	759	NA	
3	TOTAL	759	NA	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	890	NA	
7	Salaries & Wages - Officers, Exec.	(13)	NA	
8	Employee Pensions & Benefits	359	NA	
9	Purchased Water / Sewer Treatment	(45)	NA	
10	Sludge Removal Expense	0	NA	
11	Purchased Power	(127)	NA	
12	Fuel for Purchased Power	(0)	NA	
13	Chemicals	(92)	NA	
14	Materials & Supplies	248	NA	
15	Contractual Services - Engineering	20	NA	
16	Contractual Services - Accounting	(396)	NA	
17	Contractual Services - Legal	853	NA	
18	Contractual Services - Mgmt. Fees	(1,354)	NA	
19	Contractual Services - Testing	(5)	NA	
20	Contractual Services - Other	(9)	NA	
21	Rental of Building/Real Prop.	(3)	NA	
22	Rental of Equipment	(0)	NA	
23	Transportation Expenses	(804)	NA	
24	Insurance - Vehicle	(46)	NA	
25	Insurance - General Liability	71	NA	
26	Insurance - Workman's Comp.	(64)	NA	
27	Insurance - Other	(29)	NA	
28	Advertising Expense	(0)	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	0	NA	
30	Reg. Comm. Exp. - Rate Case Other	0	NA	
31	Bad Debt Expense	98	NA	
32	Miscellaneous Expense	2,921	NA	
33	Non-recurring 2005 Bonus True-up	31	NA	
34	Purchased Power Rate Increase Pass Through	0	NA	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	2	NA	
36	TOTAL	2,506	NA	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	279	NA	
40	CIAC amortization adjusted for additional contributions	4	NA	
41	TOTAL	283	NA	
42				

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

St. John's Highlands

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 Amending Order	467	NA	
45	-	0	NA	
46	TOTAL	467	NA	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	34	NA	
50	2. Payroll tax adjustment	75	NA	
51	3. Property taxes associated with plant additions	262	NA	
52	4. Property Tax adjustment for Future Use plant	(26)	NA	
53	TOTAL	345	NA	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(1,226)	NA	
57	TOTAL	(1,226)	NA	
58				
59	TOTAL INCOME ADJUSTMENTS	3,134	NA	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

St. John's Highlands  
 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
<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>				
1	<b>A. REVENUES</b>			E-13
2	Customer growth	0	NA	
3	<b>TOTAL</b>	<u>0</u>	<u>NA</u>	
4				
5	<b>B. OPERATIONS &amp; MAINTENANCE</b>			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add 6,959	NA	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (49)	NA	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 458	NA	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 373	NA	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0	NA	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 61	NA	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 2	NA	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 32	NA	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 66	NA	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 4	NA	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 42	NA	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 7	NA	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 303	NA	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 38	NA	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 131	NA	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 24	NA	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 2	NA	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 170	NA	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 6	NA	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 31	NA	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 0	NA	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 15	NA	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 1	NA	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	NA	
30	Reg. Comm. Exp. - Rate Case Other	None 0	NA	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (365)	NA	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 715	NA	
33	Non-recurring 2005 Bonus True-up	32	NA	
34	Purchased Power Rate Increase Pass Through	0	NA	
35	Contractual Services - Other	Customer Call Center conversion 765	NA	
36	Reg. Comm. Exp. - Rate Case Amort.	1,759	NA	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(69)	NA	
38	<b>TOTAL</b>	<u>11,516</u>	<u>NA</u>	
39				
40	<b>C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used &amp; Useful)</b>			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	595	NA	
42	CIAC amortization adjusted for additional contributions	(12)	NA	
43	<b>TOTAL</b>	<u>582</u>	<u>NA</u>	
44				
45	<b>D. AMORTIZATION</b>			
46	-	0	NA	
47	-	0	NA	
48	<b>TOTAL</b>	<u>0</u>	<u>NA</u>	
49				
50	<b>E. TAXES OTHER THAN INCOME TAX</b>			B-15
51	1. RAF on revenue from customer growth and rate index	0	NA	
52	2. Payroll tax adjustment	575	NA	
53	3. Property taxes associated with plant additions	129	NA	
54	4. Property Tax adjustment for Future Use plant	(14)	NA	
55	<b>TOTAL</b>	<u>689</u>	<u>NA</u>	
56				
57	<b>F. INCOME TAXES</b>			
58	1. Income tax impact of the adjustments to per book income	(4,993)	NA	C-1
59	<b>TOTAL</b>	<u>(4,993)</u>	<u>NA</u>	
60				
61	<b>TOTAL INCOME ADJUSTMENTS</b>	<u>7,794</u>	<u>NA</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

St. John's Highlands  
 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	13,709	NA	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	202	NA	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% 617	NA	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	24,185	NA	
12	Plus Required Revenue Adjustment	13,709	NA	
13	Rate Year Revenue at Proposed Rates	37,894	NA	
14				
15	Less Operating Expenses Before Income Taxes	(34,908)	NA	
16	Less Interest Expense	(601)	NA	
17	Taxable Income	2,385	NA	
18	Income Tax at Composite Rate of	38.58% 920	NA	
19	Less Income Tax at Present Rates	3,967	NA	
20				
21	Income Tax Adjustment	4,887	NA	

Test Year Operating Revenues

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/05

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
3	461.1	Metered - Residential	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
8	462.1	Public Fire Protection	522.1	Measured - Residential
9	462.2	Private Fire Protection	522.2	Measured - Commercial
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues
18	TOTAL WATER SALES		TOTAL SEWER SALES	
19		23,200		0
20	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues	536	Other Sewer Revenues
26	TOTAL OTHER WATER REVENUES		TOTAL OTHER SEWER REVENUES	
27		225		0
28	TOTAL WATER OPERATING REVENUES		TOTAL SEWER OPERATING REVENUES	
		23,425		0

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

Florida Public Service Commission

St. John's Highlands  
 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	2,819	0	2,819	3,709	890	31	3,740	10,699	6,959	32	10,731
2	603 Salaries & Wages - Officers, Exec.	200	0	200	187	(13)	0	187	138	(49)	0	138
3	604 Employee Pensions & Benefits	799	0	799	1,158	359	0	1,158	1,616	458	0	1,616
4	610 Purchased Water	1,839	0	1,839	1,794	(45)	0	1,794	2,167	373	0	2,167
5	615 Purchased Power	456	0	456	329	(127)	0	329	390	61	0	390
6	616 Fuel for Purchased Power	11	0	11	11	(0)	0	11	13	2	0	13
7	618 Chemicals	282	0	282	190	(92)	0	190	222	32	0	222
8	620 Materials & Supplies	101	0	101	349	248	0	349	414	66	0	414
9	631 Contractual Services - Engineering	18	0	18	37	20	0	37	41	4	0	41
10	632 Contractual Services - Accounting	962	0	962	566	(396)	0	566	608	42	0	608
11	633 Contractual Services - Legal	1	121	123	975	853	0	975	983	7	0	983
12	634 Contractual Services - Mgmt. Fees	3,274	0	3,274	1,920	(1,354)	0	1,920	2,224	303	0	2,224
13	635 Contractual Services - Testing	189	0	189	185	(5)	0	185	223	38	0	223
14	636 Contractual Services - Other	1,245	0	1,245	1,236	(9)	0	1,236	1,368	131	765	2,133
15	641 Rental of Building/Real Prop.	119	0	119	117	(3)	0	117	141	24	0	141
16	642 Rental of Equipment	9	0	9	8	(0)	0	8	10	2	0	10
17	650 Transportation Expenses	1,394	83	1,477	673	(804)	0	673	843	170	0	843
18	656 Insurance - Vehicle	95	0	95	50	(46)	0	50	56	6	0	56
19	657 Insurance - General Liability	187	0	187	258	71	0	258	289	31	0	289
20	658 Insurance - Workman's Comp.	99	0	99	35	(64)	0	35	35	0	0	35
21	659 Insurance - Other	132	0	132	103	(29)	0	103	118	15	0	118
22	660 Advertising Expense	6	0	6	6	(0)	0	6	7	1	0	7
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,759	1,759
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	480	439	919	1,017	98	0	1,017	652	(365)	0	652
26	675 Miscellaneous Expense	349	172	521	3,442	2,921	2	3,444	4,160	715	(69)	4,091
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>15,065</b>	<b>816</b>	<b>15,881</b>	<b>18,353</b>	<b>2,472</b>	<b>34</b>	<b>18,387</b>	<b>27,415</b>	<b>9,028</b>	<b>2,488</b>	<b>29,903</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

St. John's Highlands  
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	Dec	2005 Total Per Books Annual	
1	601 Salaries & Wages - Employees	119	79	485	258	230	208	201	137	288	168	219	428	2,819	
2	603 Salaries & Wages - Officers, Exec.	0	15	40	24	23	31	25	15	33	22	24	(54)	200	
3	604 Employee Pensions & Benefits	58	70	128	93	96	76	64	53	93	(7)	70	4	799	
4	610 Purchased Water	0	0	400	148	133	246	165	0	283	104	149	211	1,839	
5	615 Purchased Power	10	10	83	37	34	55	40	10	62	29	37	49	456	
6	616 Fuel for Purchased Power	0	0	2	1	1	1	1	0	2	1	1	1	11	
7	618 Chemicals	0	0	25	9	48	15	10	129	17	6	9	13	282	
8	620 Materials & Supplies	0	0	19	7	6	12	8	0	13	5	7	23	101	
9	631 Contractual Services - Engineering	0	0	4	1	1	2	2	0	3	1	1	2	18	
10	632 Contractual Services - Accounting	0	16	60	32	31	257	183	52	128	53	68	82	962	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	1	
12	634 Contractual Services - Mgmt. Fees	0	151	394	267	293	319	282	261	283	287	373	365	3,274	
13	635 Contractual Services - Testing	0	0	41	15	14	25	17	0	29	11	15	22	189	
14	636 Contractual Services - Other	86	86	224	137	133	(43)	109	53	149	87	102	123	1,245	
15	641 Rental of Building/Real Prop.	0	0	26	10	9	16	11	0	18	7	10	14	119	
16	642 Rental of Equipment	0	0	2	1	1	1	1	0	1	0	1	1	9	
17	650 Transportation Expenses	0	72	165	110	114	131	143	95	176	132	150	105	1,394	
18	656 Insurance - Vehicle	0	6	12	8	8	10	9	6	11	8	8	9	95	
19	657 Insurance - General Liability	0	12	24	16	16	19	17	12	21	15	17	18	187	
20	658 Insurance - Workman's Comp.	0	9	9	9	9	9	9	9	9	9	9	9	99	
21	659 Insurance - Other	0	8	17	11	11	13	13	9	15	10	11	13	132	
22	660 Advertising Expense	0	0	1	0	0	1	1	0	1	0	0	1	6	
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	404	0	6	2	48	4	3	0	5	2	2	3	480	
26	675 Miscellaneous Expense	0	0	76	28	25	47	31	0	54	20	28	40	349	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>677</b>	<b>534</b>	<b>2,243</b>	<b>1,227</b>	<b>1,285</b>	<b>1,457</b>	<b>1,342</b>	<b>841</b>	<b>1,693</b>	<b>969</b>	<b>1,316</b>	<b>1,482</b>	<b>15,065</b>	



Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006 Total Annual	
1	601 Salaries & Wages - Employees	188	233	206	234	161	245	267	467	428	451	448	382	3,709	
2	603 Salaries & Wages - Officers, Exec.	25	22	(8)	25	18	25	29	11	11	11	11	7	187	
3	604 Employee Pensions & Benefits	62	76	87	79	62	63	92	131	127	130	129	120	1,158	
4	610 Purchased Water	140	111	153	154	43	153	216	180	171	180	177	116	1,794	
5	615 Purchased Power	36	30	38	38	18	38	49	19	18	19	18	7	329	
6	616 Fuel for Purchased Power	1	1	1	1	0	1	1	1	1	1	1	1	11	
7	618 Chemicals	9	7	9	9	3	9	13	26	26	27	27	24	190	
8	620 Materials & Supplies	7	5	7	7	2	7	22	60	61	58	57	55	349	
9	631 Contractual Services - Engineering	1	1	1	1	0	1	2	6	6	6	6	5	37	
10	632 Contractual Services - Accounting	32	89	63	63	27	63	70	35	35	33	32	26	566	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	974	975	
12	634 Contractual Services - Mgmt. Fees	239	244	244	235	224	265	170	65	62	65	64	42	1,920	
13	635 Contractual Services - Testing	14	11	16	16	4	16	22	19	18	18	18	12	185	
14	636 Contractual Services - Other	99	88	104	104	66	105	124	116	114	113	112	91	1,236	
15	641 Rental of Building/Real Prop.	9	7	10	10	3	10	14	12	11	12	11	8	117	
16	642 Rental of Equipment	1	1	1	1	0	1	1	1	1	1	1	1	8	
17	650 Transportation Expenses	130	116	122	74	8	33	39	33	31	33	32	21	673	
18	656 Insurance - Vehicle	5	5	5	5	4	5	6	3	3	3	3	2	50	
19	657 Insurance - General Liability	34	32	34	34	30	34	36	5	5	5	5	4	258	
20	658 Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35	
21	659 Insurance - Other	12	11	12	12	10	12	14	4	4	4	4	3	103	
22	660 Advertising Expense	0	0	1	1	0	1	1	1	1	1	1	0	6	
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	2	2	2	789	(39)	48	43	42	42	42	41	1,017	
26	675 Miscellaneous Expense	27	24	29	40	8	29	41	665	677	638	638	626	3,442	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,079</b>	<b>1,123</b>	<b>1,141</b>	<b>1,151</b>	<b>1,485</b>	<b>1,082</b>	<b>1,283</b>	<b>1,902</b>	<b>1,852</b>	<b>1,850</b>	<b>1,838</b>	<b>2,566</b>	<b>18,353</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

St. John's Highlands  
 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	2007 Dec	Total Budgeted Annual	
1	601 Salaries & Wages - Employees	882	852	895	896	782	895	960	923	914	923	920	857	10,699	
2	603 Salaries & Wages - Officers, Exec.	11	9	12	12	3	12	17	14	13	14	14	9	138	
3	604 Employee Pensions & Benefits	95	108	123	117	95	98	131	173	169	173	172	160	1,616	
4	610 Purchased Water	169	134	185	186	52	185	261	218	206	217	214	141	2,167	
5	615 Purchased Power	42	36	45	45	21	45	59	24	22	23	22	9	390	
6	616 Fuel for Purchased Power	1	1	1	1	0	1	2	1	1	1	1	1	13	
7	618 Chemicals	10	8	11	11	3	11	16	30	31	31	31	27	222	
8	620 Materials & Supplies	8	6	9	9	2	9	26	71	72	68	68	65	414	
9	631 Contractual Services - Engineering	2	1	2	2	1	2	3	6	6	6	6	5	41	
10	632 Contractual Services - Accounting	36	93	66	66	28	66	74	39	39	37	36	28	608	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	981	983	
12	634 Contractual Services - Mgmt. Fees	275	280	280	271	254	305	199	79	75	79	78	51	2,224	
13	635 Contractual Services - Testing	17	14	19	19	5	19	27	22	21	22	22	14	223	
14	636 Contractual Services - Other	109	96	115	115	69	116	140	129	126	127	126	100	1,368	
15	641 Rental of Building/Real Prop.	11	9	12	12	3	12	17	14	13	14	14	9	141	
16	642 Rental of Equipment	1	1	1	1	0	1	1	1	1	1	1	1	10	
17	650 Transportation Expenses	166	148	155	94	10	41	48	40	38	40	39	26	843	
18	656 Insurance - Vehicle	6	5	6	6	4	6	7	3	3	3	3	2	56	
19	657 Insurance - General Liability	37	36	38	38	34	38	40	7	6	7	6	4	289	
20	658 Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35	
21	659 Insurance - Other	14	13	14	14	11	14	16	5	5	5	5	3	118	
22	660 Advertising Expense	1	0	1	1	0	1	1	1	1	1	1	0	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	3	2	3	3	494	(23)	32	28	28	27	27	26	652	
26	675 Miscellaneous Expense	32	29	35	48	10	35	49	803	819	771	770	757	4,160	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,932</b>	<b>1,886</b>	<b>2,031</b>	<b>1,972</b>	<b>1,887</b>	<b>1,892</b>	<b>2,129</b>	<b>2,632</b>	<b>2,609</b>	<b>2,591</b>	<b>2,577</b>	<b>3,277</b>	<b>27,415</b>	

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

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005, 2006, 2007  
 Historical [ X ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

St. John's Highlands  
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	6,729	2,819	(3,910)	-58.11%
2	603	Salaries & Wages - Officers, Exec.	0	200	200	-
3	604	Employee Pensions & Benefits	2,204	799	(1,405)	-63.74%
4	610	Purchased Water	0	1,839	1,839	-
5	615	Purchased Power	194	456	262	135.07%
6	616	Fuel for Power Production	0	11	11	-
7	618	Chemicals	0	282	282	-
8	620	Materials & Supplies	1,064	101	(963)	-90.54%
9	631	Contractual Services - Engineering	0	18	18	-
10	632	Contractual Services - Accounting	49	962	913	1863.33%
11	633	Contractual Services - Legal	124	123	(1)	-1.17%
12	634	Contractual Services - Mgmt. Fees	0	3,274	3,274	-
13	635	Contractual Services - Testing	2,982	189	(2,793)	-93.66%
14	636	Contractual Services - Other	1,464	1,245	(219)	-14.93%
15	641	Rental of Building/Real Prop.	84	119	35	42.22%
16	642	Rental of Equipment	6	9	3	43.62%
17	650	Transportation Expenses	2,118	1,477	(641)	-30.27%
18	656	Insurance - Vehicle	44	95	51	116.63%
19	657	Insurance - General Liability	94	187	93	99.36%
20	658	Insurance - Workman's Comp.	84	99	15	17.86%
21	659	Insurance - Other	12	132	120	996.04%
22	660	Advertising Expense	28	6	(22)	-78.28%
23	666	Reg. Comm. Exp. - Rate Case Amort.	324	0	(324)	-100.00%
24	667	Reg. Comm. Exp. - Other	94	0	(94)	-100.00%
25	670	Bad Debt Expense	151	919	768	508.35%
26	675	Miscellaneous Expense	2,119	521	(1,598)	-75.42%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>19,968</u>	<u>15,881</u>	<u>(4,087)</u>	<u>-20.47%</u>
28	Total Customers (ERCs)		94.5	96.2	1.8	1.85%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>12.35%</u>

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

St. John's Highlands

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 &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

St. John's Highlands

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29	Total Customers (ERCs)		NA	NA	NA	NA
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

St. John's Highlands

Schedule: B-8 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

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## Contractual Services

## Florida Public Service Commission

St. John's Highlands  
 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
<b>Water</b>				
1	Aqua Services, Inc.	Management	2,608	Corporate services and sundry charges
2	28433CLEAN-N-GREEN LANDSCAPING	Oth-Treat-Mgmt	600	Oth-Treat-Mgmt
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

St. John's Highlands  
 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, Russe			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		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.381%	0	0.000%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	0.381%	7,037	0.000%		0
h						
i Total Projected Rate Case Expense	1,845,725		7,037			0
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>1,759</u>			<u>0</u>

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

St. John's Highlands  
 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) Maintenance Projects greater than 2% of test year revenues per : Date	(2) 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	

Florida Public Service Commission

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

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

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.

Line No.	Acct.	Description	Allocation Percentages (Note A)			Method	Amounts Allocated				
			Water	Sewer	Other		Water	Sewer	Other		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

1	603 / 703	Salaries - Officers	0.26%	0.00%	0.26%	Customers *	200	0	200	0	200
2	604 / 704	Pensions & Benefits	0.26%	0.00%	0.26%	Customers *	799	0	799	0	799
3	632 / 732	Contractual Services - Acctg	0.26%	0.00%	0.26%	Customers *	962	0	962	0	962
4	633 / 733	Contractual Services - Legal	0.26%	0.00%	0.26%	Customers *	123	0	123	0	123
5	634 / 734	Contractual Services - Mgmt.	0.26%	0.00%	0.26%	Customers *	3,274	0	3,274	0	3,274
6	641 / 741	Rental of Building/Real Prop.	0.26%	0.00%	0.26%	Customers *	119	0	119	0	119
7	656 / 756	Insurance - Vehicle	0.26%	0.00%	0.26%	Customers *	95	0	95	0	95
8	657 / 757	Insurance - General Liability	0.26%	0.00%	0.26%	Customers *	187	0	187	0	187
9	658 / 758	Insurance - Work. Comp.	0.26%	0.00%	0.26%	Customers *	99	0	99	0	99
10	659 / 759	Insurance - Other	0.26%	0.00%	0.26%	Customers *	132	0	132	0	132
11	675 / 775	Miscellaneous Expense	0.26%	0.00%	0.26%	Customers *	521	0	521	0	521

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

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

Florida Public Service Commission

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) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.26%	0.00%		0.26%	Customers *	187	0		187
2	604 / 704	Pensions & Benefits	0.26%	0.00%		0.26%	Customers *	1,158	0		1,158
3	632 / 732	Contractual Services - Acctg	0.26%	0.00%		0.26%	Customers *	566	0		566
4	633 / 733	Contractual Services - Legal	0.26%	0.00%		0.26%	Customers *	975	0		975
5	634 / 734	Contractual Services - Mgmt.	0.26%	0.00%		0.26%	Customers *	1,920	0		1,920
6	641 / 741	Rental of Building/Real Prop.	0.26%	0.00%		0.26%	Customers *	117	0		117
7	656 / 756	Insurance - Vehicle	0.26%	0.00%		0.26%	Customers *	50	0		50
8	657 / 757	Insurance - General Liability	0.26%	0.00%		0.26%	Customers *	258	0		258
9	658 / 758	Insurance - Work. Comp.	0.26%	0.00%		0.26%	Customers *	35	0		35
10	659 / 759	Insurance - Other	0.26%	0.00%		0.26%	Customers *	103	0		103
11	675 / 775	Miscellaneous Expense	0.26%	0.00%		0.26%	Customers *	3,444	0		3,444

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

St. John's Highlands

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	0.24%	0.00%		0.24%	ERCs *	138	0		138
2	604 / 704	Pensions & Benefits	0.24%	0.00%		0.24%	ERCs *	1,616	0		1,616
3	632 / 732	Contractual Services - Acctg	0.24%	0.00%		0.24%	ERCs *	608	0		608
4	633 / 733	Contractual Services - Legal	0.24%	0.00%		0.24%	ERCs *	983	0		983
5	634 / 734	Contractual Services - Mgmt.	0.24%	0.00%		0.24%	ERCs *	2,224	0		2,224
6	641 / 741	Rental of Building/Real Prop.	0.24%	0.00%		0.24%	ERCs *	141	0		141
7	656 / 756	Insurance - Vehicle	0.24%	0.00%		0.24%	ERCs *	56	0		56
8	657 / 757	Insurance - General Liability	0.24%	0.00%		0.24%	ERCs *	289	0		289
9	658 / 758	Insurance - Work. Comp.	0.24%	0.00%		0.24%	ERCs *	35	0		35
10	659 / 759	Insurance - Other	0.24%	0.00%		0.24%	ERCs *	118	0		118
11	666 / 766	Rate Case Amort	0.38%	0.00%		0.38%	ERCs	1,759	0		1,759
12	675 / 775	Miscellaneous Expense	0.24%	0.00%		0.24%	ERCs *	4,091	0		4,091

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

St. John's Highlands  
 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	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	350	350	100.00%	350
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	0	0	100.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	0	157	157	63.81%	100
28	333.4 Services	0	68	68	100.00%	68
29	334.4 Meters & Meter Installations	0	217	217	100.00%	217
30	335.4 Hydrants	0	0	0	63.81%	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	39	39	100.00%	39
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	832	832		775
	Composite U&U Rate				93.16%	
47	(LESS) AMORTIZATION OF CIAC	0	(519)	(519)		(483)
48	NET DEPRECIATION EXPENSE - WATER	0	313	313		292
49	Net Depr Expense Used & Useful	0				

## Net Depreciation Expense - Water

## Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	358	0	358	100.00%	358	7
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	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	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	183	0	183	64.04%	117	17
28	333.4 Services	68	0	68	100.00%	68	0
29	334.4 Meters & Meter Installations	229	0	229	100.00%	229	12
30	335.4 Hydrants	0	0	0	64.04%	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	282	0	282	100.00%	282	243
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	1,119	0	1,119		1,054	279
	Composite NU&U Rate				94.13%		
43	(LESS) AMORTIZATION OF CIAC	(509)	0	(509)		(479)	4
44	NET DEPRECIATION EXPENSE - WATER	610	0	610		574	283

## Net Depreciation Expense - Water

## Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	361	0	361	100.00%	361	4
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	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	0	0	0	100.00%	0	0
27	331.4 Transm. & Distribution Mains	255	0	255	64.27%	164	47
28	333.4 Services	68	0	68	100.00%	68	0
29	334.4 Meters & Meter Installations	269	0	269	100.00%	269	40
30	335.4 Hydrants	0	0	0	64.27%	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	786	0	786	100.00%	786	504
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	1,739	0	1,739		1,648	595
	Composite NU&U Rate				94.76%		
43	(LESS) AMORTIZATION OF CIAC	(519)	0	(519)		(492)	(12)
44	NET DEPRECIATION EXPENSE - WATER	1,221	0	1,221		1,157	582

Net Depreciation Expense - Sewer

Florida Public Service Commission

St. John's Highlands  
 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			Used & Useful %	Used & Useful Depreciation Expense
		(1) 2005 Per Books	(5) Utility Adjustments	(6) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	NA	NA	NA	100.00%	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	NA	NA	NA	100.00%	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
50	GENERAL PLANT					
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA
	Composite NU&U Rate				NA	
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA
66	Net Depr Expense Used & Useful	#VALUE!				

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

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

Taxes Other Than Income

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

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

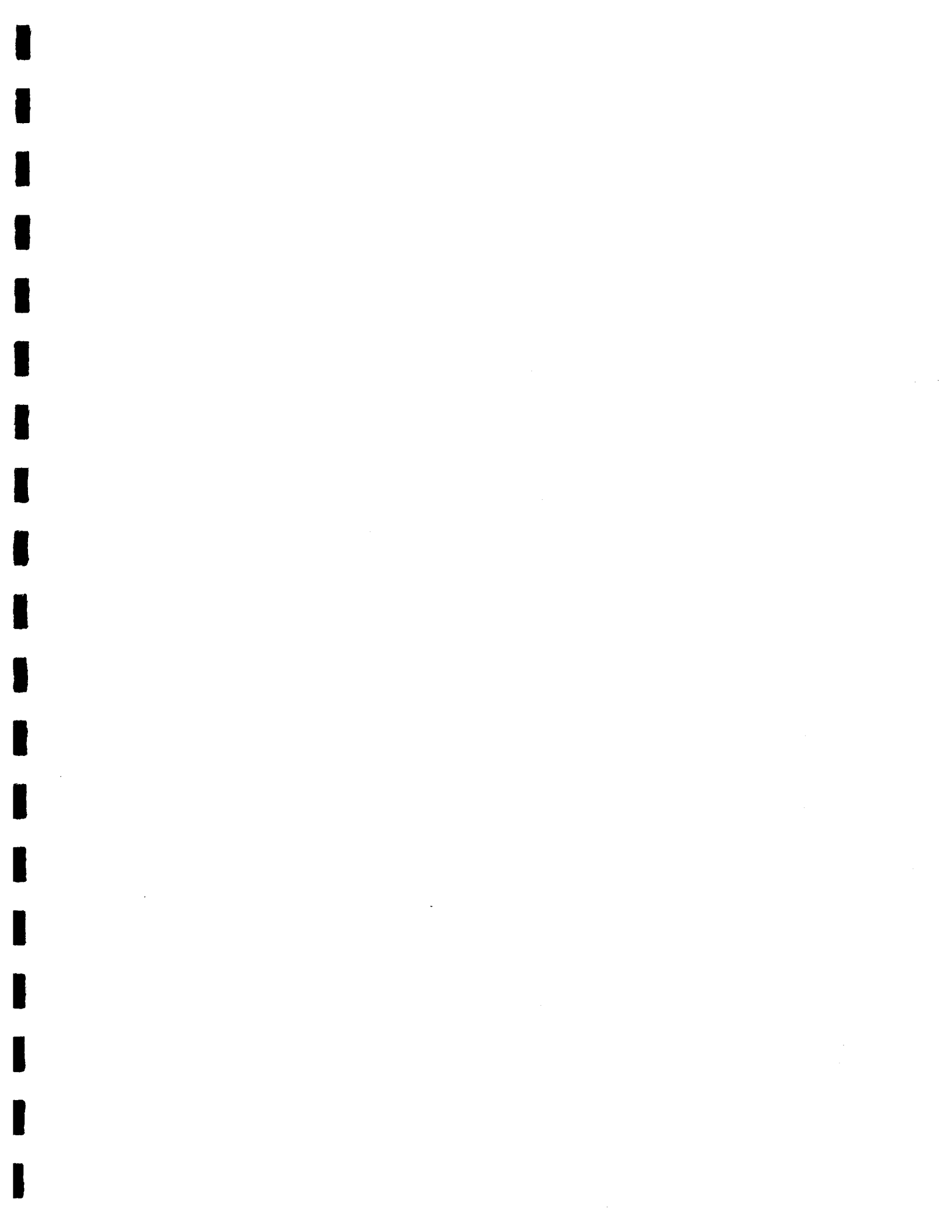
Explanation: Complete the following schedule of all taxes other than income.  
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
<b>Water</b>							
1	Test Year (2005) Per Books	1,054	250	248		1,552	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 9.88%			(24)		(24)	
5	Total Test Year Adjustments	0	0	(24)	0	(24)	
6	Adjusted Test Year (2005)	1,054	250	224	0	1,528	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	34				34	E-13
9	Payroll Tax Adjustment		75			75	B-5
10	Plant in Service Adjustment			262		262	A-5
11	Non-U&U Adjustment @ 10.00%			(26)		(26)	
12	Total 2006 Adjustments	34	75	236	0	345	
13	Adjusted Intermed. Year (2006)	1,088	325	459	0	1,873	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		575			575	B-5
17	Plant in Service Adjustment			129		129	A-5
18	Non-U&U Adjustment @ 11.05%			(14)		(14)	
19	Total 2007 Adjustments	0	575	115	0	689	
20	Adjusted Projected Rate Year (2007)	1,088	900	574	0	2,562	
21	RAFs Assoc. with Revenue Increase	617				617	B-3
22	Total Projected Rate Year (2007)	1,705	900	574	0	3,179	
<b>Sewer</b>							
23	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

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









**St. John's Highlands  
TAX SCHEDULES**

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



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS

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

Schedule Year Ended December 31 of:  
 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
<b>Water</b>									
1	Current Tax Expense	2,648	(609)	2,039	(1,096)	942	(4,993)	(4,051)	C-2
2	Deferred Income Tax Expense	0	214	214	(130)	84	0	84	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>2,648</u>	<u>(395)</u>	<u>2,253</u>	<u>(1,226)</u>	<u>1,027</u>	<u>(4,993)</u>	<u>(3,967)</u>	
<b>Sewer</b>									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Scheds: B-1, B-2

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

St. John's Highlands  
 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	6,864	(1,139)	5,725	NA	NA	NA	NA		B-1, B-2
2	Less: Interest Charges	0	(389)	(389)	NA	NA	NA	NA		C-3
3	Taxable Income	6,864	(1,528)	5,336	0	0	0	0		
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0	-	NA	NA	NA		C-4
6	Timing Differences	0	556	556	NA	NA	NA	NA		C-5
7	Total Schedule M Adjustments	0	556	556	0	0	0	0		
8	Taxable Income Before State Taxes	6,864	(2,083)	4,781	0	NA	0	0		
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10										
11										
12	State Income Taxes	378	(115)	263	0	NA	0	0		
13	Federal Taxable Income	6,486	(1,413)	5,073	0	NA	0	0		
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes	2,270	(495)	1,776	0	NA	0	0		
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0		C-7
17	Current Federal Income Taxes	2,270	(495)	1,776	0	NA	0	0		
18	Summary:									
19	Current State Income Tax	378	(115)	263	0	NA	0	0		
20	Current Federal Income Tax	2,270	(495)	1,776	0	NA	0	0		
21	Total Current Income Tax Expense (To C-1)	2,648	(609)	2,039	0	NA	0	0		

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		(7) 12/31/06 Adjusted
1	Taxable Operating Income before Interest	5,725	(2,841)	2,884	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(389)	(32)	(421)	NA	NA	NA	C-3
3	Taxable Income	5,336	(2,873)	2,463	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	556	(338)	218	NA	NA	NA	C-5
7	Total Schedule M Adjustments	556	(338)	218	0	0	0	
8	Taxable Income Before State Taxes	4,781	(2,535)	2,245	0	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	263	(139)	123	0	NA	0	
13	Federal Taxable Income	5,073	(2,733)	2,340	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	1,776	(957)	819	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	1,776	(957)	819	0	NA	0	
18	Summary:							
19	Current State Income Tax	263	(139)	123	0	NA	0	
20	Current Federal Income Tax	1,776	(957)	819	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	2,039	(1,096)	942	0	NA	0	

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

St. John's Highlands  
 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) Water		(4)		(5)		(6) Sewer		(7) 12/31/07 Adjusted	(8) Supporting Schedules
		12/31/06 Adjusted	2007	12/31/07 Adjusted	12/31/06 Adjusted	2007	12/31/07 Adjusted	2007					
1	Taxable Operating Income before Interest	2,884	(12,788)	(9,904)	NA	NA	NA	NA	NA	NA	NA	B-1, B-2	
2	Less: Interest Charges	(421)	(157)	(578)	NA	NA	NA	NA	NA	NA	NA	C-3	
3	Taxable Income	2,463	(12,945)	(10,481)	0	0	0	0	0	0	0		
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	NA	NA	NA	NA	NA	NA	NA	C-4	
6	Timing Differences	218	0	218	NA	NA	NA	NA	NA	NA	NA	C-5	
7	Total Schedule M Adjustments	218	0	218	0	0	0	0	0	0	0		
8	Taxable Income Before State Taxes	2,245	(12,945)	(10,699)	0	NA	0	0	0	0	0		
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10													
11													
12	State Income Taxes	123	(712)	(588)	0	NA	0	0	0	0	0		
13	Federal Taxable Income	2,340	(12,233)	(9,893)	0	NA	0	0	0	0	0		
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes	819	(4,281)	(3,462)	0	NA	0	0	0	0	0		
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	0	0	0	C-7	
17	Current Federal Income Taxes	819	(4,281)	(3,462)	0	NA	0	0	0	0	0		
18	Summary:												
19	Current State Income Tax	123	(712)	(588)	0	NA	0	0	0	0	0		
20	Current Federal Income Tax	819	(4,281)	(3,462)	0	NA	0	0	0	0	0		
21	Total Current Income Tax Expense (To C-1)	942	(4,993)	(4,051)	0	NA	0	0	0	0	0		



Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(8) Supporting Schedules
		2005 Per Books	2005 Adjustments	2005 Adjusted		2005 Per Books	2005 Adjustments	2005 Adjusted	
1	Interest on Long-Term Debt	0	367	367	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	21	21		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	389	389		0	0	0	

	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt											
9 Short-Term Debt											
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)	19,482	0
Weighted Cost of Long Term Debt (D-1)	1.88%	0.00%
Weighted Cost of Short Term Debt (D-1)	0	0
Adjusted Interest on Debt	367	0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) Water			(4)	(6) Sewer			(8) Supporting Schedules
		2005 Adjusted	2006 Adjustments	2006 Adjusted		2005 Adjusted	2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	367	32	399	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	0	0	Note*
4	Other Interest Expense	21	0	21		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>389</u>	<u>32</u>	<u>421</u>		<u>0</u>	<u>0</u>	<u>0</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	21,184		0	
Weighted Cost of Long Term Debt (D-1)	1.78%	399	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>399</u>		<u>0</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007 Adjusted	2006 Adjusted	2007 Adjustments	2007 Adjusted			
			<b>Water</b>				<b>Sewer</b>			
1	Interest on Long-Term Debt	399	178	578	Note*	0	0	0	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0		
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*	
4	Other Interest Expense	21	0	21		0	0	0		
5	Less: AFUDC	0	0	0		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0		C-7
7	Total Used For Tax Calculation	<u>421</u>	<u>178</u>	<u>599</u>		<u>0</u>	<u>0</u>	<u>0</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)	30,650		0	
Weighted Cost of Long Term Debt (D-1)	1.89%	578	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		578		0

Book/Tax Differences - Permanent

Florida Public Service Commission

St. John's Highlands

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

St. John's Highlands  
 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.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			
		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting Schedules	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization	0	428	428	0	0	0		
2	Book Depreciation & Amortization	0	313	313	NA	NA	NA	B-13,14	
3	Difference	0	115	115	0	0	0		
4	Other Timing Differences (Itemize):								
5	Bad Debt	0	172	172	0	0	0		
6	Regulatory Assets	0	155	155	0	0	0		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	0	556	556	0	0	0		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	0	31	31	0	0	0		
11	Timing Differences for Federal Taxes	0	525	525	0	0	0		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	0	184	184	0	0	0		
14	Total Deferred Taxes (to C-1)	0	214	214	0	0	0		

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
	12/31/05 Adjusted	2006 Adjustments	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted		
			<b>Water</b>				<b>Sewer</b>		
Timing Differences:									
1 Tax Depreciation & Amortization	428	292		719	0	0	0	0	
2 Book Depreciation & Amortization	313	297		610	NA	NA	NA	NA	B-13,14
3 Difference	115	(6)		109	0	0	0	0	
4 Other Timing Differences (Itemize):									
5 Bad Debt	172	(172)		0	0	0	0	0	
6 Regulatory Assets	155	(155)		0	0	0	0	0	
7 All Other	0	0		0	0	0	0	0	
8 Total Timing Differences (To C-2)	556	(338)		218	0	0	0	0	
9 State Tax Rate	5.5%			5.5%	5.5%			5.5%	
10 State Deferred Taxes	31	(19)		12	0	0	0	0	
11 Timing Differences for Federal Taxes	525	(319)		206	0	0	0	0	
12 Federal Tax Rate	35.0%			35.0%	35.0%			35.0%	
13 Federal Deferred Taxes	184	(112)		72	0	0	0	0	
14 Total Deferred Taxes (to C-1)	214	(130)		84	0	0	0	0	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

St. John's Highlands  
 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	Water 2007	12/31/07 Adjusted	12/31/06 Adjusted	2006 Adjustments	Sewer 2006	12/31/07 Adjusted	Supporting Schedules
Timing Differences:									
1 Tax Depreciation & Amortization	719	610		1,330	0	0	0	0	
2 Book Depreciation & Amortization	610	610		1,221	NA	NA	NA	NA	B-13,14
3 Difference	109	0		109	0	0	0	0	
Other Timing Differences (Itemize):									
5 Bad Debt	0	0		0	0	0	0	0	
6 Regulatory Assets	0	0		0	0	0	0	0	
7 All Other	0	0		0	0	0	0	0	
8 Total Timing Differences (To C-2)	218	0		218	0	0	0	0	
9 State Tax Rate	5.5%			5.5%	5.5%			5.5%	
10 State Deferred Taxes	12	0		12	0	0	0	0	
11 Timing Differences for Federal Taxes	206	0		206	0	0	0	0	
12 Federal Tax Rate	35.0%			35.0%	35.0%			35.0%	
13 Federal Deferred Taxes	72	0		72	0	0	0	0	
14 Total Deferred Taxes (to C-1)	84	0		84	0	0	0	0	

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**St. John's Highlands**  
**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
<b>WATER</b>										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	153	919	1,072				153	919	1,072
4	2006	191	1,143	1,334				191	1,143	1,334
5	2007	228	1,368	1,596				228	1,368	1,596
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0



## Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

## St. John's Highlands

## Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 &amp; 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.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	153		153
4	2006	153	37		191
5	2007	191	37		228
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	0		0
10	2007	0	0		0

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

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

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	919		919
4	2006	919	224		1,143
5	2007	1,143	224		1,368
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	0		0
10	2007	0	0		0

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**St. John's Highlands**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

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

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

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

111

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**St. John's Highlands**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

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

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

Line No.	(1) Beginning Year Balance	8% ITC					(7) Ending Balance	(8) Beginning Balance	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****St. John's Highlands**

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

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

**St. John's Highlands**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

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

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

---

**NONE**

Parent's Debt Information

Florida Public Service Commission

St. John's Highlands

Schedule: C-8

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

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

**Income Tax Returns**

**Florida Public Service Commission**

**St. John's Highlands**  
**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****St. John's Highlands**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05Schedule: 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         |







**St. John's Highlands  
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**

**Florida Public Service Commission**

13 Month Average balance

**St. John's Highlands**

**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Supporting
		Rate Base			Rate		Schedules
<b>WATER</b>							
1	Long-Term Debt	6,119	31.41%	6.00%	1.88%	367	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	9,178	47.11%	10.12%	4.77%	929	D-2
5	Customer Deposits	358	1.84%	6.00%	0.11%	21	D-2
6	Accumulated Deferred Income Taxes	3,827	19.64%	0.00%	0.00%	0	D-2
7	Total	<u>19,482</u>	<u>100.00%</u>		<u>6.76%</u>	<u>1,317</u>	
<b>SEWER</b>							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	10.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**St. John's Highlands****Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules	
<b>WATER</b>						
1	Long-Term Debt	6,298	29.73%	6.00%	1.78%	378 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	9,447	44.59%	10.12%	4.51%	956 D-2
5	Customer Deposits	358	1.69%	6.00%	0.10%	21 D-2
6	Accumulated Deferred Income Taxes	5,081	23.98%	0.00%	0.00%	0 D-2
7	Total	<u>21,184</u>	<u>100.00%</u>		<u>6.40%</u>	<u>1,355</u>
<b>SEWER</b>						
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0 D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
11	Common Stock	0	0.00%	10.12%	0.00%	0 D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0 D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0 D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>



**Schedule of Requested Cost of Capital**

**Florida Public Service Commission**

13 Month Average balance  
**St. John's Highlands**  
**Docket No. 060368-WS**  
 Test Year Ending: 12/31/07  
 Historical [ ] Projected [ X ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>					
1 Long-Term Debt	9,653	31.50%	6.00%	1.89%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	14,480	47.24%	10.12%	4.78%	D-2
5 Customer Deposits	358	1.17%	6.00%	0.07%	D-2
6 Accumulated Deferred Income Taxes	6,158	20.09%	0.00%	0.00%	D-2
7 Total	<u>30,650</u>	<u>100.00%</u>		<u>6.74%</u>	<u>2,066</u>
<b>SEWER</b>					
8 Long-Term Debt	0	0.00%	6.00%	0.00%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	0	0.00%	10.12%	0.00%	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

**St. John's Highlands**

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.	Class of Capital	(1) Average Test Year	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
<b>Water</b>							
1	Long-Term Debt	0			6,119	6,119	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	15,297			(6,119)	9,178	
5	Customer Deposits	358				358	D-7
6	Accumulated Deferred Income Taxes	3,827				3,827	
7	<b>Total</b>	<u>19,482</u>			<u>0</u>	<u>19,482</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0			0	0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0			0	0	
12	Customer Deposits	0				0	
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

**Florida Public Service Commission**

13 Month Average Balance

**St. John's Highlands**

Schedule: D-2

**Docket No. 060368-WS**

Page: 2 of 3

Test Year Ending: 12/31/06

Preparer: Jack Schreyer

Historical [ ] Projected [ X ]

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)			
<b>Water</b>							
1	Long-Term Debt	6,298				6,298	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	9,447				9,447	
5	Customer Deposits	358				358	D-7
6	Accumulated Deferred Income Taxes	5,081				5,081	
7	<b>Total</b>	<u>21,184</u>			<u>0</u>	<u>21,184</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0				0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0				0	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

**St. John's Highlands**

Schedule: D-2

**Docket No. 060368-WS**

Page: 3 of 3

Test Year Ending: 12/31/07

Preparer: Jack Schreyer

Historical [ ] Projected [ X ]

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

Line No.	Class of Capital	(1)	(2) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(4) (Explain)	(5) Pro rata *	To Requested Rate Base	Supporting Schedules
<b>Water</b>							
1	Long-Term Debt	9,653				9,653	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	14,480				14,480	
5	Customer Deposits	358				358	D-7
6	Accumulated Deferred Income Taxes	6,158				6,158	
7	<b>Total</b>	<u>30,650</u>			<u>0</u>	<u>30,650</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0				0	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	0				0	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	0				0	
14	<b>Total</b>	<u>0</u>			<u>0</u>	<u>0</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1



**Cost of Short-Term Debt**

**Florida Public Service Commission**

**St. John's Highlands**

Schedule: D-4

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [ X ] or Parent [ X ]

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	<b>There is no Short Term Debt for this subsidiary nor its parent</b>					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006, 2007  
 Utility  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	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

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

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

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

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

**St. John's Highlands**  
**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

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

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

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

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

## Schedule of Customer Deposits

## Florida Public Service Commission

St. John's Highlands  
 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	378	21	(63)	336
2	Feb-05	336	21	0	357
3	Mar-05	357	21	(21)	357
4	Apr-05	357	42	(21)	378
5	May-05	378	21	(21)	378
6	Jun-05	378	21	(1)	398
7	Jul-05	398	22	(42)	378
8	Aug-05	378	51	(42)	387
9	Sep-05	387	0	(42)	345
10	Oct-05	345	21	(21)	345
11	Nov-05	345	21	(42)	324
12	Dec-05	324	21	(30)	315
13	<b>Average</b>				<u>358</u>
14		<b>Water</b> Allocated at		100%	<u>358</u>
15		<b>Sewer</b> Allocated at		0%	<u>0</u>







## St. John's Highlands RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
Miscellaneous Service Charge Revenue	E-5	137
Public Fire Hydrants Schedule	E-6	138
Private Fire Protection Service	E-7	139
Contracts and Agreements	E-8	140
Tax or Franchise Fee	E-9	141
Service Availability Charges	E-10	142
Guaranteed Revenues Received	E-11	143
Class A Utility Cost of Service Study	E-12	144
Projected Test Year Revenue Calculation - Water	E-13w	145
Projected Test Year Revenue Calculation - Sewer	E-13s	147
Billing Analysis	E-14	149





## Rate Schedule - Water

## Florida Public Service Commission

St. John's Highlands  
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	<b>Residential</b>						
2	5/8" X 3/4"	8.79	8.87		9.05	7.40	17.20
3	3/4"	13.18	13.31		13.58	11.11	25.79
4	1"	21.98	22.19		22.64	18.52	42.99
5	1-1/2"	43.93	44.35		45.24	37.00	85.98
6	2"	70.29	70.96		72.39	59.20	137.57
7	3"	140.59	141.93		144.79	118.42	275.14
8	4"	219.67	221.76		226.23	185.02	429.90
9	6"	439.30	443.48		452.43	370.02	859.81
10	8"	702.90	709.59		723.91	592.05	1,375.69
11	10"	1,010.42	1,020.04		1,040.62	851.07	1,977.56
12	Gallonge charge, Block 1	4.63	4.67		4.76	3.89	6.01
13	Block 2	-	-		-	-	7.51
14	Block 3	-	-		-	-	-
15	<b>Commerical</b>						
16	5/8" X 3/4"	8.79	8.87		9.05	7.40	17.20
17	3/4"	13.18	13.31		13.58	11.11	25.79
18	1"	21.98	22.19		22.64	18.52	42.99
19	1-1/2"	43.93	44.35		45.24	37.00	85.98
20	2"	70.29	70.96		72.39	59.20	137.57
21	3"	140.59	141.93		144.79	118.42	275.14
22	4"	219.67	221.76		226.23	185.02	429.90
23	6"	439.30	443.48		452.43	370.02	859.81
24	8"	702.90	709.59		723.91	592.05	1,375.69
25	10"	1,010.42	1,020.04		1,040.62	851.07	1,977.56
26	Gallonge charge	4.63	4.67		4.76	3.89	6.01
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	8.79	8.87		9.05	7.40	17.20
29	3/4"	13.18	13.31		13.58	11.11	25.79
30	1"	21.98	22.19		22.64	18.52	42.99
31	1-1/2"	43.93	44.35		45.24	37.00	85.98
32	2"	70.29	70.96		72.39	59.20	137.57
33	3"	140.59	141.93		144.79	118.42	275.14
34	4"	219.67	221.76		226.23	185.02	429.90
35	6"	439.30	443.48		452.43	370.02	859.81
36	8"	702.90	709.59		723.91	592.05	1,375.69
37	10"	1,010.42	1,020.04		1,040.62	851.07	1,977.56
38	Gallonge charge	4.63	4.67		4.76	3.89	6.01
39	<b>Fire Protection</b>						
40	2"	5.86	5.92		6.04	4.94	34.39
41	3"	11.71	11.82		12.06	9.86	68.79
42	4"	18.31	18.48		18.85	15.42	107.48
43	6"	36.62	36.97		37.72	30.85	214.95
44	8"	58.57	59.13		60.32	49.33	343.92
45	10"	84.20	85.00		86.71	70.92	494.39

Rate Schedule - Sewer

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS

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

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007  
 Water [ ] or Sewer [ X ]

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	<b>Residential</b>						
2	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
3	3/4"	#N/A	#N/A	NA	NA	NA	-
4	1"	#N/A	#N/A	NA	NA	NA	-
5	1-1/2"	#N/A	#N/A	NA	NA	NA	-
6	2"	#N/A	#N/A	NA	NA	NA	-
7	3"	#N/A	#N/A	NA	NA	NA	-
8	4"	#N/A	#N/A	NA	NA	NA	-
9	6"	#N/A	#N/A	NA	NA	NA	-
10	8"	#N/A	#N/A	NA	NA	NA	-
11	10"	#N/A	#N/A	NA	NA	NA	-
12	Gallage cap (gallons)	#N/A	#N/A	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	#N/A	#N/A	NA	NA	NA	-
14							
15	<b>Commerical</b>						
16	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
17	3/4"	#N/A	#N/A	NA	NA	NA	-
18	1"	#N/A	#N/A	NA	NA	NA	-
19	1-1/2"	#N/A	#N/A	NA	NA	NA	-
20	2"	#N/A	#N/A	NA	NA	NA	-
21	3"	#N/A	#N/A	NA	NA	NA	-
22	4"	#N/A	#N/A	NA	NA	NA	-
23	6"	#N/A	#N/A	NA	NA	NA	-
24	8"	#N/A	#N/A	NA	NA	NA	-
25	10"	#N/A	#N/A	NA	NA	NA	-
26	Gallage charge	#N/A	#N/A	NA	NA	NA	-
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
29	3/4"	#N/A	#N/A	NA	NA	NA	-
30	1"	#N/A	#N/A	NA	NA	NA	-
31	1-1/2"	#N/A	#N/A	NA	NA	NA	-
32	2"	#N/A	#N/A	NA	NA	NA	-
33	3"	#N/A	#N/A	NA	NA	NA	-
34	4"	#N/A	#N/A	NA	NA	NA	-
35	6"	#N/A	#N/A	NA	NA	NA	-
36	8"	#N/A	#N/A	NA	NA	NA	-
37	10"	#N/A	#N/A	NA	NA	NA	-
38	Gallage charge	#N/A	#N/A	NA	NA	NA	-
39	<b>Flat Rate</b>						
40	Resid'l Wastwater Only (RWO)	#N/A	#N/A	NA	NA	NA	NA
41	Reuse per Sprinkler Head	#N/A	#N/A	NA	NA	NA	#VALUE!
42	Reuse Flate Rate	#N/A	#N/A	NA	NA	NA	#VALUE!

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007  
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	<b>Residential</b>									
2	5/8" X 3/4"	1,142	2,810	Split Yr	10,107	9.05	10,335	NA	17.20	19,642
3	3/4"	0	0	Split Yr	0	13.58	0	NA	25.79	0
4	1"	0	0	Split Yr	0	22.64	0	NA	42.99	0
5	1-1/2"	0	0	Split Yr	0	45.24	0	NA	85.98	0
6	2"	0	0	Split Yr	0	72.39	0	NA	137.57	0
7	3"	0	0	Split Yr	0	144.79	0	NA	275.14	0
8	4"	0	0	Split Yr	0	226.23	0	NA	429.90	0
9	<i>Gallorage</i>									
10	Block 1	-	2,810	Split Yr	13,094	4.76	13,376	2,398	6.01	14,412
11	Block 2	-		Split Yr	0	-	0	412	7.51	3,094
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>1,142</u>	<u>2,810</u>		<u>23,200</u>		<u>23,711</u>	<u>2,810</u>		<u>37,149</u>
14	Average Bill				<u>20.32</u>		<u>20.76</u>			<u>32.53</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	0	0	Split Yr	0	9.05	0	NA	17.20	0
17	3/4"	0	0	Split Yr	0	13.58	0	NA	25.79	0
18	1"	0	0	Split Yr	0	22.64	0	NA	42.99	0
19	1-1/2"	0	0	Split Yr	0	45.24	0	NA	85.98	0
20	2"	0	0	Split Yr	0	72.39	0	NA	137.57	0
21	3"	0	0	Split Yr	0	144.79	0	NA	275.14	0
22	4"	0	0	Split Yr	0	226.23	0	NA	429.90	0
23										
24	<i>Gallorage</i>	-	0	Split Yr	0	4.76	0	0	6.01	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	<b>Multi-Family</b>									
30	5/8" X 3/4"	0	0	Split Yr	0	9.05	0	NA	17.20	0
31	3/4"	0	0	Split Yr	0	13.58	0	NA	25.79	0
32	1"	0	0	Split Yr	0	22.64	0	NA	42.99	0
33	1-1/2"	0	0	Split Yr	0	45.24	0	NA	85.98	0
34	2"	0	0	Split Yr	0	72.39	0	NA	137.57	0
35	3"	0	0	Split Yr	0	144.79	0	NA	275.14	0
36	4"	0	0	Split Yr	0	226.23	0	NA	429.90	0
37										
38	<i>Gallorage</i>	-	0	Split Yr	0	4.76	0	0	6.01	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	<b>Fire Protection</b>									
44	2"	0	NA	Split Yr	0	6.04	0	NA	34.39	0
45	3"	0	NA	Split Yr	0	12.06	0	NA	68.79	0
46	4"	0	NA	Split Yr	0	18.85	0	NA	107.48	0
47	6"	0	NA	Split Yr	0	37.72	0	NA	214.95	0
48	8"	0	NA	Split Yr	0	60.32	0	NA	343.92	0
49	10"	0	NA	Split Yr	0	86.71	0	NA	494.39	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	<b>Subtotal</b>				<u>23,200</u>		<u>23,711</u>			<u>37,149</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				225		225			357
59	<b>Total Revenue</b>				<u>23,425</u>		<u>23,936</u>			<u>37,506</u>
60	Booked Revenue				<u>23,481</u>					
61	Difference				(56) =	-0.2%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Period: 1/1/05 - 4/14/05  
 Water  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	<b>Residential</b>				
2	5/8" X 3/4"	286	723	8.79	2,514
3	3/4"	0	0	13.18	0
4	1"	0	0	21.98	0
5	1-1/2"	0	0	43.93	0
6	2"	0	0	70.29	0
7	3"	0	0	140.59	0
8	4"	0	0	219.67	0
9	<b>Gallorage</b>				
10	Block 1	-	723	4.63	3,347
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	<b>Total Residential</b>	<u>286</u>	<u>723</u>		<u>5,861</u>
14	<b>Average Bill</b>				<u>20.49</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	8.79	0
17	3/4"	0	0	13.18	0
18	1"	0	0	21.98	0
19	1-1/2"	0	0	43.93	0
20	2"	0	0	70.29	0
21	3"	0	0	140.59	0
22	4"	0	0	219.67	0
23					
24	<b>Gallorage</b>	-	0	4.63	0
25		-	-	-	0
26		-	-	-	0
27	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>
28	<b>Average Bill</b>				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	8.79	0
31	3/4"	0	0	13.18	0
32	1"	0	0	21.98	0
33	1-1/2"	0	0	43.93	0
34	2"	0	0	70.29	0
35	3"	0	0	140.59	0
36	4"	0	0	219.67	0
37					
38	<b>Gallorage</b>	-	0	4.63	0
39		-	0	-	0
40		-	0	-	0
41	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	5.86	0
45	2"	0	NA	11.71	0
46	3"	0	NA	18.31	0
47	4"	0	NA	36.62	0
48	6"	0	NA	58.57	0
49	8"	0	NA	84.20	0
50					
51					
52					0
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>
55	<b>Subtotal</b>				<u>5,861</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

St. John's Highlands  
 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	<b>Residential</b>				
2	5/8" X 3/4"	856	2,087	8.87	7,593
3	3/4"	0	0	13.31	0
4	1"	0	0	22.19	0
5	1-1/2"	0	0	44.35	0
6	2"	0	0	70.96	0
7	3"	0	0	141.93	0
8	4"	0	0	221.76	0
9	<i>Gallorage</i>				
10	Block 1	-	2,087	4.67	9,746
11	Block 2	-		-	0
12	Block 3	-		-	0
13	<b>Total Residential</b>	<u>856</u>	<u>2,087</u>		<u>17,339</u>
14	<b>Average Bill</b>				<u>20.26</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	8.87	0
17	3/4"	0	0	13.31	0
18	1"	0	0	22.19	0
19	1-1/2"	0	0	44.35	0
20	2"	0	0	70.96	0
21	3"	0	0	141.93	0
22	4"	0	0	221.76	0
23					
24	<i>Gallorage</i>	-	0	4.67	0
25		-		-	0
26		-		-	0
27	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>
28	<b>Average Bill</b>				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	8.87	0
31	3/4"	0	0	13.31	0
32	1"	0	0	22.19	0
33	1-1/2"	0	0	44.35	0
34	2"	0	0	70.96	0
35	3"	0	0	141.93	0
36	4"	0	0	221.76	0
37					
38	<i>Gallorage</i>	-	0	4.67	0
39		-	0	-	0
40		-	0	-	0
41	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	5.92	0
45	2"	0	NA	11.82	0
46	3"	0	NA	18.48	0
47	4"	0	NA	36.97	0
48	6"	0	NA	59.13	0
49	8"	0	NA	85.00	0
50					
51					
52					0
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>
	<b>Subtotal</b>				<u>17,339</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007  
Water [ ] or Sewer [ X ]

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

St. John's Highlands  
 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	<b>Residential</b>				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	Gallongage cap				
10	Capped Usage	-	0	NA	NA
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>NA</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	Gallongage	-	0	NA	NA
25	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
26	Average Bill				<u>NA</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	Gallongage	-	0	NA	NA
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	NA	NA	NA	NA
41	Sprinkler Heads	NA	NA	NA	NA
42	Reuse	NA	NA	NA	NA
43	Total Flat Rate - Other				<u>NA</u>
44	<b>Subtotal</b>				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

St. John's Highlands  
 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	<b>Residential</b>				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	<i>Gallorage cap</i>				
10	<i>Capped Usage</i>	-	0	NA	NA
11	<i>Usage Above Cap</i>	-			
12		-			
13	<b>Total Residential</b>	<u>0</u>	<u>0</u>		<u>NA</u>
14	<b>Average Bill</b>				<u>-</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	<i>Gallorage</i>	-	0	NA	NA
25	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>NA</u>
26	<b>Average Bill</b>				<u>-</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	NA	NA	NA	NA
29	3/4"	NA	NA	NA	NA
30	1"	NA	NA	NA	NA
31	1-1/2"	NA	NA	NA	NA
32	2"	NA	NA	NA	NA
33	3"	NA	NA	NA	NA
34	4"	NA	NA	NA	NA
35					
36	<i>Gallorage</i>	-	0	NA	NA
37	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>NA</u>
38	<b>Average Bill</b>				<u>-</u>
39	<b>Flat Rate</b>				
40	<i>Res. Wastewater Only</i>	NA	NA	NA	NA
41	<i>Sprinkler Heads</i>	NA	NA	NA	NA
42	<i>Reuse</i>	NA	NA	NA	NA
43	<b>Total Flat Rate - Other</b>				<u>NA</u>
44	<b>Subtotal</b>				<u>NA</u>



## Customer Monthly Billing Schedule

## Florida Public Service Commission

St. John's Highlands

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	93	0	0	0	0	93
2	Feb-05	94	0	0	0	0	94
3	Mar-05	95	0	0	0	0	95
4	Apr-05	94	0	0	0	0	94
5	May-05	95	0	0	0	0	95
6	Jun-05	95	0	0	0	0	95
7	Jul-05	96	0	0	0	0	96
8	Aug-05	95	0	0	0	0	95
9	Sep-05	95	0	0	0	0	95
10	Oct-05	93	0	0	0	0	93
11	Nov-05	92	0	0	0	0	92
12	Dec-05	93	0	0	0	0	93
13	Total Water	1,130	0	0	0	0	1,130

**SEWER**

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

## Miscellaneous Service Charges

Florida Public Service Commission

St. John's Highlands

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		(3) Proposed	
		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		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
7	Initial Connection	NA	NA	NA	NA
8	Normal Reconnect	NA	NA	NA	NA
9	Violation Reconnect	NA	NA	NA	NA
10	Premises Visit	NA	NA	NA	NA
11	Insufficient Funds	NA	-	NA	-
12	Late Payment Fees	NA	-	NA	-

**Derivation of charges**

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

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

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
<b>WATER</b>							
1	Jan-05	15	0	0	0	0	15
2	Feb-05	15	0	0	0	20	35
3	Mar-05	45	0	0	0	0	45
4	Apr-05	0	0	0	0	0	0
5	May-05	15	0	0	0	0	15
6	Jun-05	30	0	0	0	0	30
7	Jul-05	15	0	0	0	0	15
8	Aug-05	15	0	0	0	0	15
9	Sep-05	30	0	0	0	0	30
10	Oct-05	25	0	0	0	0	25
11	Nov-05	0	0	0	0	0	0
12	Dec-05	0	0	0	0	0	0
13	Total Water	<u>205</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>225</u>
14	Annual Events	14	0	0	0	1	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	205	0	0	0	20	225
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	336	0	0	0	21	357
<b>SEWER</b>							
19	Jan-05	NA	NA	NA	NA	NA	NA
20	Feb-05	NA	NA	NA	NA	NA	NA
21	Mar-05	NA	NA	NA	NA	NA	NA
22	Apr-05	NA	NA	NA	NA	NA	NA
23	May-05	NA	NA	NA	NA	NA	NA
24	Jun-05	NA	NA	NA	NA	NA	NA
25	Jul-05	NA	NA	NA	NA	NA	NA
26	Aug-05	NA	NA	NA	NA	NA	NA
27	Sep-05	NA	NA	NA	NA	NA	NA
28	Oct-05	NA	NA	NA	NA	NA	NA
29	Nov-05	NA	NA	NA	NA	NA	NA
30	Dec-05	NA	NA	NA	NA	NA	NA
31	Total Sewer	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
32	Annual Events	NA	NA	NA	NA	NA	
33	2006 Rate	NA	NA	NA	NA	NA	
34	2006 Revenue	NA	NA	NA	NA	NA	0
35	2007 Rate	NA	NA	NA	NA	NA	
36	2007 Revenue	NA	NA	NA	NA	NA	0

**Public Fire Hydrants Schedule**

Florida Public Service Commission

**St. John's Highlands****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Water [ X ] or Sewer [ ]

Schedule: E-6

Page: 1 of 1

Preparer: Jack Schreyer

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

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

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

**Private Fire Protection Service**

**Florida Public Service Commission**

**St. John's Highlands**

Schedule: E-7

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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

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

1	Any fire hydrant information is detailed on enclosed system maps		
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**Contracts and Agreements Schedule****Florida Public Service Commission****St. John's Highlands****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS

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

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

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
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
<b>SEWER</b>					
3	NA	NA	NA	NA	NA
4	NA	NA	NA	NA	NA

## Service Availability Charges Schedule

## Florida Public Service Commission

St. John's Highlands

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.

Line No.	(1) Type Charge		(2) Present Charges	(3) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	3/4"	143.00	251.00
2	(Service Line Size)	1"	154.00	278.00
3		1 1/2"	202.00	403.00
4		2"	245.00	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00	138.00
7	(Meter Size)	3/4"	110.00	138.00
8		1"	140.00	138.00
9		1 1/2"	300.00	274.00
10		2"	385.00	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs	Actual Costs
13	Plant/System Capacity Charge		700.00	700.00
14	Main Extension Charge		446.00	446.00
<b>SEWER</b>				
15	Service Installation Charge	4"	NA	NA
16		over 4"	NA	NA
17	Plant/System Capacity Charge		NA	NA
18	Main Extension Charge		NA	NA



Guaranteed Revenues Received

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS

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

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

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**

**St. John's Highlands**  
**Docket No. 060368-WS**  
Test Year Ended: 12/31/2005  
Water [ X ] or Sewer [ X ]

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

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

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Line  
No.

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**Not applicable; no industrial customers.**

Projected Test Year Revenue Calculation

Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2006  
 Water [ X ] or Sewer [ ]

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	1,142	Note A	1,154	2,810	Note B	2,840	9.05	10,444		17.20	19,849
3	3/4"	0		0	0		0	13.58	0		25.79	0
4	1"	0		0	0		0	22.64	0		42.99	0
5	1-1/2"	0		0	0		0	45.24	0		85.98	0
6	2"	0		0	0		0	72.39	0		137.57	0
7	3"	0		0	0		0	144.79	0		275.14	0
8	4"	0		0	0		0	226.23	0		429.90	0
9	<b>Gallorage</b>											
10	Block 1	-		0	2,810		2,840	4.76	13,516	2,423	6.01	14,562
11	Block 2	-		0	0		0	-	0	417	7.51	3,128
12	Block 3	-		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>1,142</u>		<u>1,154</u>	<u>2,810</u>		<u>2,840</u>		<u>23,960</u>	<u>2,840</u>		<u>37,539</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	9.05	0		17.20	0
17	3/4"	0		0	0		0	13.58	0		25.79	0
18	1"	0		0	0		0	22.64	0		42.99	0
19	1-1/2"	0		0	0		0	45.24	0		85.98	0
20	2"	0		0	0		0	72.39	0		137.57	0
21	3"	0		0	0		0	144.79	0		275.14	0
22	4"	0		0	0		0	226.23	0		429.90	0
23												
24	<b>Gallorage</b>	-		0	0		0	4.76	0	0	6.01	0
25	<b>Total Commerical</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	9.05	0		17.20	0
29	3/4"	0		0	0		0	13.58	0		25.79	0
30	1"	0		0	0		0	22.64	0		42.99	0
31	1-1/2"	0		0	0		0	45.24	0		85.98	0
32	2"	0		0	0		0	72.39	0		137.57	0
33	3"	0		0	0		0	144.79	0		275.14	0
34	4"	0		0	0		0	226.23	0		429.90	0
35												
36	<b>Gallorage</b>	-		0	0		0	4.76	0	0	6.01	0
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0				-	0		34.39	0
41	3"	0		0				-	0		68.79	0
42	4"	0		0				-	0		107.48	0
43	6"	0		0				-	0		214.95	0
44	8"	0		0				-	0		343.92	0
45	10"	0		0				-	0		494.39	0
46	Per Hydrant	0		0				-	0		-	0
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	<b>Subtotals</b>	<u>1,142</u>		<u>1,154</u>	<u>2,810</u>		<u>2,840</u>		<u>23,960</u>	<u>2,840</u>		<u>37,539</u>
50	Misc. Service Charge								225			357
51	<b>Total Revenue</b>								<u>24,185</u>			<u>37,896</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

St. John's Highlands  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2007  
 Water [ X ] or Sewer [ ]

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

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

(consumption is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	<b>Residential</b>										
2	5/8" X 3/4"	1,154	Note A	1,154	2,840	Note B	2,840	9.05	10,444	17.20	19,849
3	3/4"	0		0	0		0	13.58	0	25.79	0
4	1"	0		0	0		0	22.64	0	42.99	0
5	1-1/2"	0		0	0		0	45.24	0	85.98	0
6	2"	0		0	0		0	72.39	0	137.57	0
7	3"	0		0	0		0	144.79	0	275.14	0
8	4"	0		0	0		0	226.23	0	429.90	0
9	<b>Gallorage</b>										
10	Block 1	0		0	2,840		2,840	4.76	13,516	2,423	14,562
11	Block 2	0		0	0		0	-	0	417	3,128
12	Block 3	0		0	0		0	-	0	-	0
13	<b>Total Residential</b>	<u>1,154</u>		<u>1,154</u>	<u>2,840</u>		<u>2,840</u>		<u>23,960</u>	<u>2,840</u>	<u>37,539</u>
14											
15	<b>Commerical</b>										
16	5/8" X 3/4"	0		0	0		0	9.05	0	17.20	0
17	3/4"	0		0	0		0	13.58	0	25.79	0
18	1"	0		0	0		0	22.64	0	42.99	0
19	1-1/2"	0		0	0		0	45.24	0	85.98	0
20	2"	0		0	0		0	72.39	0	137.57	0
21	3"	0		0	0		0	144.79	0	275.14	0
22	4"	0		0	0		0	226.23	0	429.90	0
23								0			
24	<b>Gallorage</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.76</u>	<u>0</u>	<u>0</u>	<u>6.01</u>
25	<b>Total Commercial</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26											
27	<b>Multi-Family</b>										
28	5/8" X 3/4"	0		0	0		0	9.05	0	17.20	0
29	3/4"	0		0	0		0	13.58	0	25.79	0
30	1"	0		0	0		0	22.64	0	42.99	0
31	1-1/2"	0		0	0		0	45.24	0	85.98	0
32	2"	0		0	0		0	72.39	0	137.57	0
33	3"	0		0	0		0	144.79	0	275.14	0
34	4"	0		0	0		0	226.23	0	429.90	0
35											
36	<b>Gallorage</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.76</u>	<u>0</u>	<u>0</u>	<u>6.01</u>
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
38											
39	<b>Fire Protection</b>										
40	2"	0		0			-	0		34.39	0
41	3"	0		0			-	0		68.79	0
42	4"	0		0			-	0		107.48	0
43	6"	0		0			-	0		214.95	0
44	8"	0		0			-	0		343.92	0
45	10"	0		0			-	0		494.39	0
46	Per Hydrant	<u>0</u>		<u>0</u>			-	<u>0</u>		-	<u>0</u>
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>				<u>0</u>			<u>0</u>
48											
49	<b>Subtotals</b>	<u>1,154</u>		<u>1,154</u>	<u>2,840</u>		<u>2,840</u>		<u>23,960</u>	<u>2,840</u>	<u>37,539</u>
50	Misc. Service Charge								<u>225</u>		<u>357</u>
51	<b>Total Revenue</b>								<u>24,185</u>		<u>37,896</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

St. John's Highlands  
 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. Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA	NA	NA	NA	NA
3	3/4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
4	1"	NA		NA	NA		NA	NA	NA	NA	NA	NA
5	1-1/2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
6	2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
7	3"	NA		NA	NA		NA	NA	NA	NA	NA	NA
8	4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
9	Gallonge cap (gallons)											
10	Capped Usage	-			NA		NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-			NA		NA			NA		NA
12												
13	Total Residential	NA		NA	NA		NA		NA	NA		NA
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
17	3/4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
18	1"	NA		NA	NA		NA	NA	NA	NA	NA	NA
19	1-1/2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
20	2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
21	3"	NA		NA	NA		NA	NA	NA	NA	NA	NA
22	4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
23									NA			
24	Gallonge	-			NA		NA	NA	NA	NA	NA	NA
25	Total Commercial	NA		NA	0		NA		NA	NA		NA
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	NA		NA	0		NA	NA	NA	NA	NA	NA
29	3/4"	NA		NA	0		NA	NA	NA	NA	NA	NA
30	1"	NA		NA	NA		NA	NA	NA	NA	NA	NA
31	1-1/2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
32	2"	NA		NA	NA		NA	NA	NA	NA	NA	NA
33	3"	NA		NA	NA		NA	NA	NA	NA	NA	NA
34	4"	NA		NA	NA		NA	NA	NA	NA	NA	NA
35												
36	Gallonge	-		NA	NA		NA	NA	NA	NA	NA	NA
37	Total Multi-Family	NA		NA	0		NA		NA	NA		NA
38												
39	<b>Flat Rate</b>											
40	Res. Wastewater Only	NA		NA				NA	NA		NA	NA
41	Sprinkler Heads	NA		NA				NA	NA		NA	NA
42	Reuse	NA		NA				NA	NA		NA	NA
43	Total Flat Rate - Other	NA		NA				NA	NA		NA	NA
44	<b>Subtotals</b>	0		0	0		0		0	0		0
45	Misc. Service Charge								NA			NA
46	<b>Total Revenue</b>								NA			NA

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

St. John's Highlands  
 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	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.	
1	<b>Residential</b>										
2	5/8" X 3/4"	NA	Note A	NA	Note B	NA	NA	NA	NA	NA	
3	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
4	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
5	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
6	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
7	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
8	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
9	<i>Gallage cap (gallons)</i>										
10	Capped Usage			0	NA	NA	NA	NA	NA	NA	
11	Usage Above Cap			0	NA			NA		NA	
1	<b>Total Residential</b>	NA	NA	0	NA		NA	NA		NA	
2											
3	<b>Commerical</b>										
4	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
5	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
6	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
7	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
8	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
9	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
10	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
11											
12	<i>Gallage</i>			0	NA	NA	NA	NA	NA	NA	
13	<b>Total Commercial</b>	NA	NA	0	NA		NA	NA		NA	
14											
15	<b>Multi-Family</b>										
16	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
17	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
18	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
19	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
20	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
21	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
22	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA	
23											
24	<i>Gallage</i>		NA	0	NA	NA	NA	NA	NA	NA	
25	<b>Total Multi-Family</b>	NA	NA	0	NA		NA	NA		NA	
26											
27	<b>Flat Rate</b>										
28	Res. Wastewater Only	NA	NA			NA	NA		NA	NA	
29	Sprinkler Heads	NA	NA			NA	NA		#VALUE!	NA	
30	Reuse	NA	NA			NA	NA		#VALUE!	NA	
31	<b>Total Flat Rate - Other</b>	NA	NA			NA	NA			NA	
32											
33	<b>Subtotals</b>	0	0	0	0		0	0		0	
34	Misc. Service Charge						NA			NA	
35	<b>Total Revenue</b>						NA			NA	
36							NA			NA	

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**

St. John's Highlands  
 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

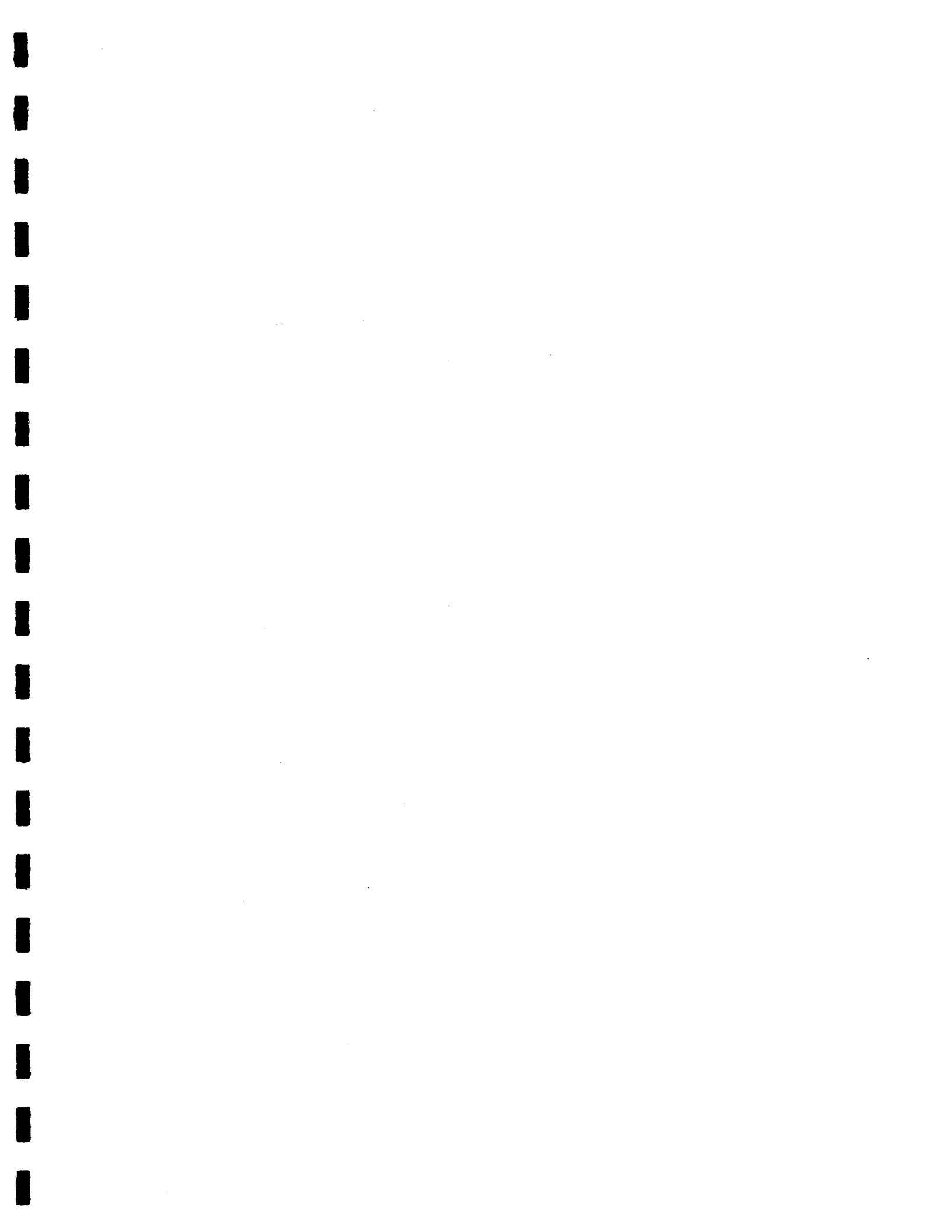
Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at 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)
	Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Line No.	Level	of Bills	Bills	Consumed (1) X (2)	Gallons	Bills	Factor [(1)X(6)]+(5)	of Total

**See attached Bill Analyses**









**St. John's Highlands  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



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

Florida Public Service Commission

St. John's Highlands  
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	0	0	0	0	0	
2	Feb	0	0	0	0	0	
3	Mar	0	0	0	0	0	
4	Apr	0	0	0	0	0	
5	May	0	0	0	0	0	
6	Jun	0	0	0	0	0	
7	Jul	0	0	0	0	0	
8	Aug	0	0	0	0	0	
9	Sep	0	0	0	0	0	
10	Oct	0	0	0	0	0	
11	Nov	0	0	0	0	0	
12	Dec	0	0	0	0	0	
13	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

St. John's Highlands  
Docket No. 060368-WS  
Test Year End: 12/31/2005

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

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

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

**Water Treatment Plant Data**

**Florida Public Service Commission**

**St. John's Highlands**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

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

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

Line No.	Description	Date	GPD
<b>Inter-Connected; data includes Hermits Cove and St John's Highlands</b>			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		0
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	_____	0
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ Average _____	0 0 0 0 0 0
4	Average Daily Flow		0
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		No

**Sewer Treatment Plant Data**

Florida Public Service Commission

**St. John's Highlands**  
**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.		NA
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	NA	NA



**Used and Useful Calculations  
Water Treatment Plant**

**St. John's Highlands  
Docket No. 060368-WS**

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

**Florida Public Service Commission**

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

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

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

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**St. John's Highlands  
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).

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Line  
No.

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

**Florida Public Service Commission**

**St. John's Highlands  
Docket No. 060368-WS**

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

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

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

Line No.	Base ERCs 2005	Trended ERCs 2010	2012	Total Lots	Used & Useful Interim	Permanent	Note
<b>Water</b>							
1	94.5	98.0	98.7	154	64%	64% -	

**Sewer**  
2

NA

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

St. John's Highlands  
 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
<b>WATER</b>					
1	2001	93.0	93.0	94.8	
2	2002	96.0	96.0	95.2	
3	2003	97.5	97.5	95.5	
4	2004	96.5	96.5	95.9	
5	2005	94.5	94.5	96.2	
6	2006			96.6	0.36%
7	2007			96.9	0.36%
8	2008			97.3	0.36%
9	2009			97.6	0.36%
10	2010			98.0	0.36% 5 yrs beyond 2005
11	2011			98.3	0.36%
12	2012			98.7	0.36% 5yrs beyond 2007

X Coefficient(s) 0.350

<b>SEWER</b>					
13	2001	NA	NA	NA	
14	2002	NA	NA	NA	
15	2003	NA	NA	NA	
16	2004	NA	NA	NA	
17	2005	NA	NA	NA	
18	2006			NA	NA
19	2007			NA	NA
20	2008			NA	NA
21	2009			NA	NA
22	2010			NA	NA 5 yrs beyond 2005
23	2011			NA	NA
24	2012			NA	NA 5yrs beyond 2007

X Coefficient(s) NA

## Equivalent Residential Connections - Water

## Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005

Schedule: F-9  
 Page: 1 of 1  
 Preparer: John F. Guastella

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

Line No.	(1)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	92	94	93.0	2,653	28.527	2,732	95.8	
2	2002	94	98	96.0	2,822	29.396	2,917	99.2	3.62%
3	2003	98	97	97.5	2,836	29.087	2,919	100.4	1.13%
4	2004	97	96	96.5	2,869	29.731	2,921	98.2	-2.10%
5	2005	96	93	94.5	2,838	30.032	2,838	94.5	-3.82%
Average Growth Through 5-Year Period (Col. 8)									-0.33%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005

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

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

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







**St. John's Highlands  
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167



## Rate Schedule - Interim Rates

## Florida Public Service Commission

St. John's Highlands  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Water [X] Sewer [X]

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	<b>WATER</b>		-18.22%	<b>SEWER</b>		0.00%
1	<b>Residential</b>			<b>Residential</b>		
2	5/8" X 3/4"	9.05	7.40	5/8" X 3/4"	NA	NA
3	3/4"	13.58	11.11	3/4"	NA	NA
4	1"	22.64	18.52	1"	NA	NA
5	1-1/2"	45.24	37.00	1-1/2"	NA	NA
6	2"	72.39	59.20	2"	NA	NA
7	3"	144.79	118.42	3"	NA	NA
8	4"	226.23	185.02	4"	NA	NA
9	6"	452.43	370.02	6"	NA	NA
10	8"	723.91	592.05	8"	NA	NA
11	10"	1,040.62	851.07	10"	NA	NA
12	Gallonage, Block 1	4.76	3.89	Gallonage cap (gallons)	NA	NA
13	Block 2	-	-	Gallonage charge	NA	NA
14	Block 3	-	-			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	9.05	7.40	5/8" X 3/4"	NA	NA
17	3/4"	13.58	11.11	3/4"	NA	NA
18	1"	22.64	18.52	1"	NA	NA
19	1-1/2"	45.24	37.00	1-1/2"	NA	NA
20	2"	72.39	59.20	2"	NA	NA
21	3"	144.79	118.42	3"	NA	NA
22	4"	226.23	185.02	4"	NA	NA
23	6"	452.43	370.02	6"	NA	NA
24	8"	723.91	592.05	8"	NA	NA
25	10"	1,040.62	851.07	10"	NA	NA
26	Gallonage charge	4.76	3.89	Gallonage charge	NA	NA
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	6.04	4.94	Res. Wastewater Only	NA	NA
29	3"	12.06	9.86	Sprinkler Heads	NA	NA
30	4"	18.85	15.42	Reuse	NA	NA
31	6"	37.72	30.85			
32	8"	60.32	49.33			
33	10"	86.71	70.92			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

St. John's Highlands  
 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)
<b>WATER</b>					
1	Utility Plant in Service	25,925	0	25,925	A-1
2	Utility Land & Land Rights	1,037	0	1,037	A-1
3	Less: Non-Used & Useful Plant	(1,354)	0	(1,354)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(7,230)	0	(7,230)	A-1
6	Less: CIAC	(14,756)	0	(14,756)	A-1
7	Accumulated Amortization of CIAC	6,378	0	6,378	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	9,482	0	9,482	A-1
12	Total Rate Base	19,482	0	19,482	
<b>SEWER</b>					
13	Utility Plant in Service	NA	0	0	A-2
14	Utility Land & Land Rights	NA	0	0	A-2
15	Less: Non-Used & Useful Plant	NA	0	0	A-2
16	Construction Work in Progress	NA	0	0	A-2
17	Less: Accumulated Depreciation	NA	0	0	A-2
18	Less: CIAC	NA	0	0	A-2
19	Accumulated Amortization of CIAC	NA	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-2
21	Less: Advances For Construction	NA	0	0	A-2
22	Working Capital Allowance	NA	0	0	A-2
23	Total Rate Base	NA	0	0	

**Schedule of Adjustments to Rate Base - Interim**

**Florida Public Service Commission**

**St. John's Highlands**

**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

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Line

No.

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**NONE**

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

St. John's Highlands  
 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
<b>Water</b>						
1 Water Sales Revenues	23,200	0	23,200	(4,226)	18,974	B-4
2 Other Revenues	225	0	225	0	225	B-4
3 OPERATING REVENUES	23,425	0	23,425	(4,226)	19,199	
4 Operation & Maintenance	15,881	0	15,881	(62)	15,819	B-5
5 Depreciation, net of CIAC Amort.	292	0	292		292	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	1,528	0	1,528	(190)	1,338	B-15
8 Provision for Income Taxes	2,253	0	2,253	(1,727)	526	C-1
9 OPERATING EXPENSES	19,954	0	19,954	(1,980)	17,974	
10 NET OPERATING INCOME	3,472	0	3,472	(2,246)	1,226	
11 RATE BASE	19,482	0	19,482		19,482	A-1
12 RATE OF RETURN	17.82%				6.29%	
<b>Sewer</b>						
13 Sewer Sales Revenues	NA	0	0	0	0	B-4
14 Other Revenues	NA	0	0	0	0	B-4
15 OPERATING REVENUES	0	0	0	0	0	
16 Operation & Maintenance	NA	0	0	0	0	B-6
17 Depreciation, net of CIAC Amort.	NA	0	0		0	B-14
18 Amortization	NA	0	0		0	
19 Taxes Other Than Income	NA	0	0	0	0	B-15
20 Provision for Income Taxes	NA	0	0	0	0	C-1
21 OPERATING EXPENSES	0	0	0	0	0	
22 NET OPERATING INCOME	0	0	0	0	0	
23 RATE BASE	NA	0	0		0	A-2
24 RATE OF RETURN	NA				NA	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

St. John's Highlands  
 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>(4,226)</u>	<u>0</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>(190)</u>	<u>0</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	23,425	0
9	Plus Required Revenue Adjustment	<u>(4,226)</u>	<u>0</u>
10	Rate Year Revenue at Proposed Rates	19,199	0
11			
12	Less Operating Expenses Before Income Taxes	(17,448)	0
13	Less Interest Expense	(389)	0
14	Taxable Income	1,363	0
15	Income Tax at Composite Rate of	38.58% 526	0
16	Less Income Tax at Present Rates	<u>(2,253)</u>	<u>0</u>
17			
18	Income Tax Adjustment	<u>(1,727)</u>	<u>0</u>

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

St. John's Highlands  
 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
<b>WATER</b>						
1	Long-Term Debt	6,119	31.41%	6.00%	1.88%	367 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	9,178	47.11%	9.12%	4.30%	837 D-2
5	Customer Deposits	358	1.84%	6.00%	0.11%	21 D-2
6	Accumulated Deferred Income Taxes	3,827	19.64%	0.00%	0.00%	0 D-2
7	Total	<u>19,482</u>	<u>100.00%</u>		<u>6.29%</u>	<u>1,226</u>
<b>SEWER</b>						
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0 D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0 D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0 D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0 D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

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