

ORIGINAL

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**Chuluota
Water and Sewer**

Docket No. 060368-WS

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

Seminole 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 _____
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OPC 1 _____
RCA 1 _____
SCR _____
SGA _____
SEC 1 _____
OTH _____

Aqua Utilities Florida, Inc.

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**Chuluota
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Schedule: A-1

Page: 1 of 1

Preparer: Robert M. Griffin

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

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments		Adjustments	Adjusted Average Balance	Adjustments			
1 Utility Plant in Service	0	4,206,894	4,206,894	83,455	4,290,349	145,540	4,435,889	A-5	
2 Utility Land & Land Rights	0	67,457	67,457	0	67,457	0	67,457	A-5	
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7	
4 Construction Work in Progress	0	0	0	0	0	0	0		
5 Less: Accumulated Depreciation	0	(758,646)	(758,646)	(91,766)	(850,412)	(122,225)	(972,636)	A-9	
6 Less: CIAC	0	(1,258,990)	(1,258,990)	(71,009)	(1,329,999)	(83,365)	(1,413,363)	A-12	
7 Accumulated Amortization of CIAC	0	201,675	201,675	38,051	239,726	39,953	279,679	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	109,444	109,444	17,542	126,986	47,773	174,758	A-17	
12 Total Rate Base	0	2,567,833	2,567,833	(23,726)	2,544,106	27,677	2,571,783		

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

Chuluota
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) Projected Test Year 2007		(9) Supporting Schedules
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	0	2,376,723	2,376,723	753,561	3,130,284	1,742,838	4,873,122	A-6
2 Utility Land & Land Rights	0	282,362	282,362	0	282,362	0	282,362	A-6
3 Less: Non-Used & Useful Plant	0	(98,568)	(98,568)	(237,503)	(336,070)	(410,739)	(746,809)	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(608,941)	(608,941)	(60,673)	(669,614)	(174,915)	(844,529)	A-10
6 Less: CIAC	0	(1,455,643)	(1,455,643)	(128,692)	(1,584,335)	(116,422)	(1,700,757)	A-12
7 Accumulated Amortization of CIAC	0	221,952	221,952	53,697	275,649	61,959	337,608	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	36,793	36,793	(1,217)	35,576	23,002	58,578	A-17
12 Total Rate Base	<u>0</u>	<u>754,678</u>	<u>754,678</u>	<u>379,173</u>	<u>1,133,851</u>	<u>1,125,723</u>	<u>2,259,574</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

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [X] Final []

Historical [X] Projected []

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	130,422	317,573	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	4,076,472	2,059,150	
4	Total Adjustments	4,206,894	2,376,723	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	67,457	282,362	
9	Total Adjustments	67,457	282,362	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0	(98,568)	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(114,836)	(56,573)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(643,810)	(552,368)	
20	Total Adjustments	(758,646)	(608,941)	
21				
22	(-)CIAC			A-12
23	New connections	(62,741)	(15,506)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(1,196,249)	(1,440,137)	
25	Total Adjustments	(1,258,990)	(1,455,643)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	35,519	55,916	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	166,156	166,036	
30		201,675	221,952	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	109,444	36,793	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	2,567,833	754,678	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 2 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	83,455	753,561	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	(237,503)	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(91,766)	(60,673)	
15				
16	(-)CIAC			A-12
17	New connections	(71,009)	(128,692)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	38,051	53,697	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	17,542	(1,217)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>(23,726)</u>	<u>379,173</u>	

UPIS Water Note:

Rehabilitate a ground water storage tank per DEP inspection. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Expand the wastewater treatment plant in compliance with DEP regulations. Replacements of distribution lines, electrical equipment, services and meters.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	145,540	1,742,838	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	(410,739)	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(122,225)	(174,915)	
15				
16	(-)CIAC			A-12
17	New connections	(83,365)	(116,422)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	39,953	61,959	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	47,773	23,002	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>27,677</u>	<u>1,125,723</u>	

UPIS Water Note:

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

UPIS Sewer Note:

Installation of spray field effluent disposal in compliance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

Chuluota
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.	Description	(1)	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order				
1	12/31/92 Balance			
	1993			
2	Additions			
3	Retirements			
4	Adjustments			
5	12/31/93 Balance			
	1994			
6	Additions			
7	Retirements			
8	Adjustments			
9	12/31/94 Balance			
	1995			
10	Additions			
11	Retirements			
12	Adjustments			
13	12/31/95 Balance			
	1996			
14	Additions			
15	Retirements			
16	Adjustments			
17	12/31/96 Balance			
	1997			
18	Additions			
19	Retirements			
20	Adjustments			
21	12/31/97 Balance			
	1998			
22	Additions			
23	Retirements			
24	Adjustments			
25	12/31/98 Balance			
	1999			
26	Additions			
27	Retirements			
28	Adjustments			
29	12/31/99 Balance			

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	4,143,929	2,341,512
	2004		
46	Additions	119,038	307,239
47	Retirements	(1,489)	(761)
48	Adjustments	0	0
49	12/31/04 Balance	4,261,478	2,647,990
	2005		
50	Additions	95,260	67,543
51	Retirements	(33,379)	(36,480)
52	Adjustments	14,872	6,445
53	12/31/05 Balance	4,338,231	2,685,498
	2006		
54	Additions	96,165	2,358,327
55	Retirements	(10,288)	(9,411)
56	Adjustments	37,489	16,247
57	12/31/06 Balance	4,461,597	5,050,661
	2007		
58	Additions	84,752	220,000
59	Retirements	(8,940)	(9,420)
60	Adjustments	18,382	7,966
61	12/31/07 Balance	4,555,791	5,269,208

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

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Chuluota
 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) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Adjusted	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	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	1,556	0.00%	0	1,556	0.00%	0	1,556	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	201,077	0.00%	0	201,315	0.00%	0	204,502	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	233,155	0.00%	0	233,155	0.00%	0	233,155	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	89,906	0.00%	0	89,906	0.00%	0	89,906	0.00%	0
13	310.2	Power Generation Equipment	60,673	0.00%	0	98,919	0.00%	0	98,919	0.00%	0
14	311.2	Pumping Equipment	193,957	0.00%	0	193,957	0.00%	0	193,957	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	67,457	0.00%	0	67,457	0.00%	0	67,457	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	112,408	0.00%	0	116,858	0.00%	0	141,995	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	1,087,562	0.00%	0	1,090,034	0.00%	0	1,119,696	0.00%	0
27	331.4	Transm. & Distribution Mains	1,548,304	0.00%	0	1,556,811	0.00%	0	1,583,954	0.00%	0
28	333.4	Services	408,817	0.00%	0	408,817	0.00%	0	419,924	0.00%	0
29	334.4	Meters & Meter Installations	59,368	0.00%	0	68,340	0.00%	0	77,538	0.00%	0
30	335.4	Hydrants	118,755	0.00%	0	118,755	0.00%	0	118,755	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,524	0.00%	0	1,524	0.00%	0	1,524	0.00%	0
36	340.5	Office Furniture & Equipment	2,333	0.00%	0	2,561	0.00%	0	2,561	0.00%	0
37	340.51	Computer Equipment	2,844	0.00%	0	21,929	0.00%	0	62,035	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	34,852	0.00%	0	34,852	0.00%	0	34,852	0.00%	0
41	344.5	Laboratory Equipment	17,351	0.00%	0	17,351	0.00%	0	17,351	0.00%	0
42	345.5	Power Operated Equipment	5,771	0.00%	0	5,862	0.00%	0	5,862	0.00%	0
43	346.5	Communication Equipment	22,495	0.00%	0	23,557	0.00%	0	23,557	0.00%	0
44	347.5	Miscellaneous Equipment	3,631	0.00%	0	3,390	0.00%	0	3,390	0.00%	0
45	348.5	Other Tangible Plant	554	0.00%	0	900	0.00%	0	900	0.00%	0
46		TOTAL	<u>4,274,351</u>		<u>0</u>	<u>4,357,806</u>		<u>0</u>	<u>4,503,346</u>		<u>0</u>
		Total Land and Land Rights	<u>67,457</u>		<u>0</u>	<u>67,457</u>		<u>0</u>	<u>67,457</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

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
Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	53,402	53,402	53,402	53,402	53,402	53,402	53,402	54,274	54,274	54,274	54,274	98,919	98,919	60,673
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562
27	331.4	Transm. & Distribution Mains	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,547,902	1,553,126	1,548,304
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	58,760	66,667	59,368
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,561	2,561	2,561	2,561	2,561	2,561	2,333
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1,390	9,150	11,562	14,872	2,844
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,626	5,771
43	346.5	Communication Equipment	21,256	21,256	21,256	21,256	21,256	21,256	23,557	23,557	23,557	23,557	23,557	23,557	23,557	22,495
44	347.5	Miscellaneous Equipment	4,017	4,017	4,017	4,017	4,017	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,631
45	348.5	Other Tangible Plant	0	0	0	0	0	900	900	900	900	900	900	900	900	554
46		TOTAL	4,261,478	4,261,478	4,261,478	4,261,478	4,261,478	4,261,987	4,264,288	4,265,583	4,265,583	4,266,973	4,274,733	4,321,790	4,338,231	4,274,351
47		Subtotal Land & Land Rights	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Chuluota
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	201,077	204,174	201,315
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	112,408	112,408	112,408	112,408	112,408	112,408	112,461	112,461	112,461	121,774	121,774	121,774	141,995	116,858
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	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,087,562	1,119,696	1,090,034
27	331.4	Transm. & Distribution Mains	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,553,126	1,557,330	1,557,330	1,557,330	1,560,899	1,560,899	1,560,899	1,565,103	1,556,811
28	333.4	Services	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817	408,817
29	334.4	Meters & Meter Installations	66,667	66,667	66,667	66,667	66,667	66,667	68,074	68,074	68,074	69,481	69,481	69,481	75,749	68,340
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
37	340.51	Computer Equipment	14,872	14,872	14,872	16,165	16,165	21,440	22,388	22,388	22,388	22,388	22,388	22,388	52,361	21,929
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,338,231	4,338,231	4,338,231	4,339,524	4,339,524	4,344,799	4,351,411	4,351,411	4,351,411	4,365,700	4,365,700	4,365,700	4,461,597	4,357,806
47		Subtotal Land & Land Rights	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
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	204,174	204,174	204,174	204,368	204,368	204,368	204,562	204,562	204,562	204,756	204,756	204,756	204,950	204,502
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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
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	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919	98,919
14	311.2	Pumping Equipment	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957	193,957
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	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457
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	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995	141,995
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	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696	1,119,696
27	331.4	Transm. & Distribution Mains	1,565,103	1,565,103	1,565,103	1,576,242	1,576,242	1,576,242	1,587,381	1,587,381	1,587,381	1,598,520	1,598,520	1,598,520	1,609,659	1,583,954
28	333.4	Services	408,817	408,817	408,817	415,380	415,380	415,380	421,943	421,943	421,943	428,506	428,506	428,506	435,069	419,924
29	334.4	Meters & Meter Installations	75,749	75,749	75,749	76,806	76,806	76,806	77,863	77,863	77,863	78,920	78,920	78,920	79,977	77,538
30	335.4	Hydrants	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755	118,755
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	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
37	340.51	Computer Equipment	52,361	53,402	54,774	57,389	59,489	61,151	62,807	64,082	65,219	67,268	68,362	69,411	70,743	62,035
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	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,461,597	4,462,638	4,464,010	4,485,578	4,487,678	4,489,340	4,509,949	4,511,224	4,512,361	4,533,363	4,534,457	4,535,506	4,555,791	4,503,346
47		Subtotal Land & Land Rights	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457	67,457

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

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.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	2,442	0.00%	0	2,442	0.00%	0	2,442	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	9,222	0.00%	0	9,222	0.00%	0	9,222	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	347,482	0.00%	0	380,651	0.00%	0	453,756	0.00%	0
10	361.2	Collection Sewers - Gravity	1,082,073	0.00%	0	1,085,089	0.00%	0	1,085,089	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	213,221	0.00%	0	214,183	0.00%	0	244,759	0.00%	0
13	364.2	Flow Measuring Devices	785	0.00%	0	785	0.00%	0	785	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	26,117	0.00%	0	26,117	0.00%	0	26,117	0.00%	0
21	371.3	Pumping Equipment	49,905	0.00%	0	49,905	0.00%	0	49,905	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	282,362	0.00%	0	282,362	0.00%	0	282,362	0.00%	0
25	354.4	Structures & Improvements	12,611	43.50%	5,485	12,611	37.89%	4,779	12,611	32.29%	4,073
26	355.4	Power Generation Equipment	0	43.50%	0	0	37.89%	0	0	32.29%	0
27	380.4	Treatment & Disposal Equipment	156,786	43.50%	68,195	838,600	37.89%	317,783	2,372,682	32.29%	766,222
28	381.4	Plant Sewers	0	43.50%	0	0	37.89%	0	0	32.29%	0
29	382.4	Outfall Sewer Lines	137,191	43.50%	59,672	137,191	37.89%	51,988	137,191	32.29%	44,304
30	389.4	Other Plant & Misc. Equipment	0	43.50%	0	0	37.89%	0	0	32.29%	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	60,668	0.00%	0	65,646	0.00%	0	65,646	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	30,244	0.00%	0	30,244	0.00%	0	30,244	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	142,326	0.00%	0	142,326	0.00%	0	142,326	0.00%	0
38	381.5	Plant Sewers	37,359	0.00%	0	37,359	0.00%	0	37,359	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	18,258	0.00%	0	18,258	0.00%	0	18,258	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	17,948	0.00%	0	17,948	0.00%	0	17,948	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	572	0.00%	0	572	0.00%	0	572	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	2,034	0.00%	0	10,305	0.00%	0	27,686	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	21,154	0.00%	0	55,000	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	11,672	0.00%	0	11,672	0.00%	0	11,672	0.00%	0
58	394.7	Laboratory Equipment	6,506	0.00%	0	6,506	0.00%	0	6,506	0.00%	0
59	395.7	Power Operated Equipment	2,110	0.00%	0	2,110	0.00%	0	2,110	0.00%	0
60	396.7	Communication Equipment	8,287	0.00%	0	8,484	0.00%	0	8,484	0.00%	0
61	397.7	Miscellaneous Equipment	905	0.00%	0	905	0.00%	0	905	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	53,846	0.00%	0
63		TOTAL	2,659,085		133,352	3,412,646		374,549	5,155,484		814,598
64		Total Land and Land Rights	282,362		0	282,362		0	282,362		0

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT														
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442	2,442
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	338,601	338,601	338,601	338,601	338,601	338,601	338,601	338,601	352,546	352,546	360,491	360,491	360,491	347,482
10	361.2	Collection Sewers - Gravity	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,081,822	1,085,089	1,082,073
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221	213,221
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117	26,117
21	371.3	Pumping Equipment	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905	49,905
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362
25	354.4	Structures & Improvements	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611	12,611
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786	156,786
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191	137,191
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	60,253	65,646	60,668
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244	30,244
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326	142,326
38	381.5	Plant Sewers	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359	37,359
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258	18,258
48	375.6	Reuse Transmission & Distr. Sys.	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	572	572	572	572	572	572	572	572	572	572	572	572	572	572
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	801	801	801	801	801	801	801	801	801	1,404	4,767	5,812	7,246	2,034
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672	11,672
58	394.7	Laboratory Equipment	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
59	395.7	Power Operated Equipment	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110
60	396.7	Communication Equipment	7,971	7,971	7,971	7,971	7,971	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,287
61	397.7	Miscellaneous Equipment	905	905	905	905	905	905	905	905	905	905	905	905	905	905
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,647,990	2,647,990	2,647,990	2,647,990	2,647,990	2,648,503	2,648,503	2,662,448	2,662,448	2,670,996	2,674,359	2,675,404	2,685,498	2,659,085
64		Subtotal Land & Land Rights	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362	282,362

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	Adjusted Balance	<u>Projected Rate Year 2007</u> Adjustments	Adjusted Balance	
Water							
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer							
9	Plant in Service	133,352	241,198	374,549	440,049	814,598	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	(34,784)	(3,695)	(38,479)	(29,310)	(67,789)	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>98,568</u>	<u>237,503</u>	<u>336,070</u>	<u>410,739</u>	<u>746,809</u>	

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

Florida Public Service Commission

Chuluota

Schedule: A-8

Docket No. 060368-WS

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

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

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

Florida Public Service Commission

Chuluota

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	643,810	552,368
	2004		
46	Additions	59,100	33,705
47	Retirements	(1,489)	(761)
48	Adjustments	0	0
49	12/31/04 Balance	701,421	585,312
	2005		
50	Additions	120,495	75,728
51	Retirements	(33,379)	(36,480)
52	Adjustments	514	223
53	12/31/05 Balance	789,050	624,783
	2006		
54	Additions	124,683	121,691
55	Retirements	(10,288)	(9,411)
56	Adjustments	3,753	1,626
57	12/31/06 Balance	907,198	738,690
	2007		
58	Additions	128,752	218,080
59	Retirements	(8,940)	(9,420)
60	Adjustments	10,474	4,539
61	12/31/07 Balance	1,037,484	951,889

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

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			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(5) Adjusted	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount	
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	684	0.00%	0	723	0.00%	0	762	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	79,629	0.00%	0	85,698	0.00%	0	91,100	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	24,755	0.00%	0	32,527	0.00%	0	40,298	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	23,054	0.00%	0	25,622	0.00%	0	28,191	0.00%	0
13	310.2	Power Generation Equipment	25,716	0.00%	0	29,869	0.00%	0	34,815	0.00%	0
14	311.2	Pumping Equipment	55,318	0.00%	0	65,016	0.00%	0	74,714	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	(3,382)	0.00%	0	1,550	0.00%	0	7,042	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	133,599	0.00%	0	162,748	0.00%	0	189,641	0.00%	0
27	331.4	Transm. & Distribution Mains	282,812	0.00%	0	306,320	0.00%	0	338,890	0.00%	0
28	333.4	Services	78,645	0.00%	0	88,866	0.00%	0	99,185	0.00%	0
29	334.4	Meters & Meter Installations	1,961	0.00%	0	(15,411)	0.00%	0	(15,396)	0.00%	0
30	335.4	Hydrants	10,343	0.00%	0	12,982	0.00%	0	15,621	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	58	0.00%	0	102	0.00%	0	141	0.00%	0
36	340.5	Office Furniture & Equipment	1,838	0.00%	0	2,005	0.00%	0	2,176	0.00%	0
37	340.51	Computer Equipment	76	0.00%	0	2,092	0.00%	0	9,262	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	19,956	0.00%	0	22,134	0.00%	0	24,313	0.00%	0
41	344.5	Laboratory Equipment	12,814	0.00%	0	13,970	0.00%	0	15,127	0.00%	0
42	345.5	Power Operated Equipment	4,739	0.00%	0	5,227	0.00%	0	5,715	0.00%	0
43	346.5	Communication Equipment	4,378	0.00%	0	6,711	0.00%	0	9,067	0.00%	0
44	347.5	Miscellaneous Equipment	1,653	0.00%	0	1,640	0.00%	0	1,866	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	21	0.00%	0	105	0.00%	0
46		TOTAL	758,646		0	850,412		0	972,636		0
		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

Chuluota

Schedule: A-10

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,265	0.00%	0	1,326	0.00%	0	1,387	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	4,524	0.00%	0	4,812	0.00%	0	5,101	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	111,673	0.00%	0	104,926	0.00%	0	108,395	0.00%	0
10	361.2	Collection Sewers - Gravity	141,669	0.00%	0	159,341	0.00%	0	183,452	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	26,474	0.00%	0	32,084	0.00%	0	38,063	0.00%	0
13	364.2	Flow Measuring Devices	785	0.00%	0	785	0.00%	0	785	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	18,481	0.00%	0	19,799	0.00%	0	20,707	0.00%	0
21	371.3	Pumping Equipment	36,396	0.00%	0	39,171	0.00%	0	41,943	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	1,035	43.50%	450	1,429	37.89%	542	1,824	32.29%	589
26	355.4	Power Generation Equipment	0	43.50%	0	0	37.89%	0	0	32.29%	0
27	380.4	Treatment & Disposal Equipment	8,646	43.50%	3,761	25,253	37.89%	9,570	128,660	32.29%	41,549
28	381.4	Plant Sewers	0	43.50%	0	0	37.89%	0	0	32.29%	0
29	382.4	Outfall Sewer Lines	70,290	43.50%	30,573	74,860	37.89%	28,368	79,433	32.29%	25,652
30	389.4	Other Plant & Misc. Equipment	0	43.50%	0	0	37.89%	0	0	32.29%	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	31,476	0.00%	0	33,458	0.00%	0	35,510	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	21,674	0.00%	0	23,355	0.00%	0	25,035	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	84,802	0.00%	0	92,714	0.00%	0	100,621	0.00%	0
38	381.5	Plant Sewers	20,136	0.00%	0	21,205	0.00%	0	22,272	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	13,085	0.00%	0	14,100	0.00%	0	15,114	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	546	0.00%	0	964	0.00%	0	1,382	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	22	0.00%	0	40	0.00%	0	58	0.00%	0
53	390.7	Office Furniture & Equipment	635	0.00%	0	635	0.00%	0	635	0.00%	0
54	390.71	Computer Equipment	33	0.00%	0	938	0.00%	0	4,170	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	881	0.00%	0	8,403	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	7,068	0.00%	0	7,797	0.00%	0	8,527	0.00%	0
58	394.7	Laboratory Equipment	4,588	0.00%	0	5,022	0.00%	0	5,455	0.00%	0
59	395.7	Power Operated Equipment	1,688	0.00%	0	1,864	0.00%	0	2,038	0.00%	0
60	396.7	Communication Equipment	1,239	0.00%	0	2,085	0.00%	0	2,933	0.00%	0
61	397.7	Miscellaneous Equipment	711	0.00%	0	772	0.00%	0	832	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	1,795	0.00%	0
63		TOTAL	608,941		34,784	669,614		38,479	844,529		67,789
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,235	1,240	1,245	1,250	1,255	1,260	1,265	1,270	1,275	1,280	1,285	1,290	1,296	1,265
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,380	4,404	4,428	4,452	4,476	4,500	4,524	4,548	4,572	4,596	4,620	4,644	4,668	4,524
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	119,597	120,536	121,476	122,416	123,355	124,295	125,234	96,658	97,636	98,636	99,637	100,637	101,637	111,673
10	361.2	Collection Sewers - Gravity	130,193	132,195	134,196	136,197	138,199	140,200	142,201	144,203	146,204	148,206	150,207	152,208	147,291	141,669
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	23,670	24,137	24,604	25,072	25,539	26,006	26,474	26,941	27,408	27,876	28,343	28,810	29,278	26,474
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	17,755	17,876	17,997	18,118	18,239	18,360	18,481	18,602	18,723	18,844	18,965	19,086	19,207	18,481
21	371.3	Pumping Equipment	35,009	35,240	35,471	35,703	35,934	36,165	36,396	36,628	36,859	37,090	37,321	37,552	37,784	36,396
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	838	870	903	936	969	1,002	1,035	1,068	1,101	1,134	1,166	1,199	1,232	1,035
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	4,288	5,014	5,740	6,467	7,193	7,920	8,646	9,373	10,099	10,826	11,552	12,278	13,005	8,646
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	68,006	68,387	68,768	69,148	69,529	69,910	70,290	70,671	71,052	71,433	71,813	72,194	72,575	70,290
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	30,532	30,689	30,846	31,003	31,160	31,317	31,475	31,632	31,789	31,946	32,103	32,260	32,432	31,476
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	20,833	20,973	21,113	21,253	21,393	21,533	21,674	21,814	21,954	22,094	22,234	22,374	22,514	21,674
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	80,845	81,505	82,164	82,824	83,483	84,143	84,802	85,461	86,121	86,780	87,440	88,099	88,759	84,802
38	381.5	Plant Sewers	19,602	19,691	19,780	19,869	19,958	20,047	20,136	20,226	20,315	20,404	20,493	20,582	20,671	20,136
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	12,577	12,662	12,746	12,831	12,915	13,000	13,085	13,169	13,254	13,338	13,423	13,508	13,592	13,085
48	375.6	Reuse Transmission & Distr. Sys.	337	372	407	442	476	511	546	581	616	651	686	720	755	546
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	13	14	16	17	19	20	22	23	25	26	28	29	31	22
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	63	133	223	33
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	6,703	6,764	6,825	6,885	6,946	7,007	7,068	7,129	7,189	7,250	7,311	7,372	7,433	7,068
58	394.7	Laboratory Equipment	4,371	4,407	4,443	4,479	4,516	4,552	4,588	4,624	4,660	4,696	4,732	4,769	4,805	4,588
59	395.7	Power Operated Equipment	1,600	1,615	1,629	1,644	1,659	1,673	1,688	1,703	1,717	1,732	1,747	1,761	1,776	1,688
60	396.7	Communication Equipment	829	895	962	1,028	1,095	1,165	1,236	1,307	1,378	1,448	1,519	1,590	1,660	1,239
61	397.7	Miscellaneous Equipment	681	686	691	696	701	706	711	716	721	726	731	736	741	711
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	585,312	591,592	597,871	604,151	610,430	616,714	622,998	599,785	606,087	612,440	618,840	625,254	624,783	608,941
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

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,296	1,301	1,306	1,311	1,316	1,321	1,326	1,331	1,336	1,341	1,346	1,352	1,357	1,326
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,668	4,692	4,716	4,740	4,764	4,788	4,812	4,836	4,860	4,884	4,908	4,933	4,957	4,812
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	101,637	102,638	103,638	104,639	105,639	106,639	104,563	105,624	106,685	104,670	105,791	106,913	104,958	104,926
10	361.2	Collection Sewers - Gravity	147,291	149,298	151,306	153,313	155,320	157,330	159,339	161,349	163,358	165,368	167,377	169,386	171,396	159,341
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	29,278	29,745	30,212	30,679	31,147	31,614	32,082	32,550	33,017	33,485	33,952	34,420	34,915	32,084
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	19,207	19,328	19,449	19,570	19,691	19,764	19,836	19,909	19,981	20,054	20,126	20,199	20,272	19,799
21	371.3	Pumping Equipment	37,784	38,015	38,246	38,477	38,709	38,940	39,171	39,402	39,633	39,864	40,095	40,326	40,557	39,171
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,232	1,265	1,298	1,331	1,364	1,397	1,429	1,462	1,495	1,528	1,561	1,594	1,627	1,429
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	13,005	13,731	14,458	15,184	15,911	16,637	17,362	18,088	18,814	29,799	40,783	51,768	62,753	25,253
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	72,575	72,955	73,336	73,717	74,098	74,479	74,860	75,241	75,622	76,003	76,384	76,765	77,146	74,860
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	32,432	32,603	32,774	32,945	33,116	33,287	33,458	33,629	33,800	33,971	34,142	34,313	34,484	33,458
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	22,514	22,654	22,795	22,935	23,075	23,215	23,355	23,495	23,635	23,775	23,915	24,055	24,195	23,355
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	88,759	89,418	90,078	90,737	91,396	92,055	92,714	93,373	94,032	94,691	95,350	96,009	96,668	92,714
38	381.5	Plant Sewers	20,671	20,760	20,849	20,938	21,027	21,116	21,205	21,294	21,383	21,472	21,561	21,650	21,738	21,205
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	13,592	13,677	13,761	13,846	13,931	14,015	14,100	14,184	14,269	14,353	14,438	14,522	14,607	14,100
48	375.6	Reuse Transmission & Distr. Sys.	755	790	825	860	895	929	964	999	1,034	1,069	1,103	1,138	1,173	964
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	31	32	34	35	37	38	40	41	43	44	46	47	49	40
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	223	312	402	499	596	736	882	1,028	1,174	1,320	1,466	1,612	1,938	938
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	764	1,528	2,292	3,056	3,819	881
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	7,433	7,493	7,554	7,615	7,676	7,736	7,797	7,858	7,919	7,980	8,040	8,101	8,162	7,797
58	394.7	Laboratory Equipment	4,805	4,841	4,877	4,913	4,949	4,985	5,022	5,058	5,094	5,130	5,166	5,202	5,238	5,022
59	395.7	Power Operated Equipment	1,776	1,790	1,805	1,820	1,834	1,849	1,864	1,878	1,893	1,908	1,922	1,937	1,952	1,864
60	396.7	Communication Equipment	1,660	1,731	1,802	1,872	1,943	2,014	2,085	2,155	2,226	2,297	2,367	2,438	2,509	2,085
61	397.7	Miscellaneous Equipment	741	746	751	756	761	766	772	777	782	787	792	797	802	772
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	624,783	631,237	637,691	644,153	650,615	657,072	660,458	666,982	674,269	688,739	706,345	723,952	738,690	669,614
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

Chuluota

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,402	1,408	1,413	1,418	1,387
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,957	4,981	5,005	5,029	5,053	5,077	5,101	5,125	5,149	5,173	5,197	5,221	5,245	5,101
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	104,958	106,140	107,322	106,195	107,423	108,651	107,569	108,842	110,115	109,079	110,397	111,716	110,725	108,395
10	361.2	Collection Sewers - Gravity	171,396	173,405	175,415	177,424	179,433	181,443	183,452	185,462	187,471	189,481	191,490	193,499	195,509	183,452
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	34,915	35,410	35,905	36,425	36,944	37,464	38,008	38,553	39,097	39,666	40,235	40,804	41,398	38,063
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	20,272	20,344	20,417	20,489	20,562	20,634	20,707	20,779	20,852	20,924	20,997	21,070	21,142	20,707
21	371.3	Pumping Equipment	40,557	40,788	41,019	41,250	41,481	41,712	41,943	42,174	42,405	42,636	42,867	43,098	43,329	41,943
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	1,627	1,659	1,692	1,725	1,758	1,791	1,824	1,856	1,889	1,922	1,955	1,988	2,021	1,824
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	62,753	73,737	84,722	95,707	106,691	117,676	128,660	139,645	150,630	161,614	172,599	183,584	194,568	128,660
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	77,146	77,527	77,908	78,289	78,671	79,052	79,433	79,814	80,195	80,576	80,957	81,338	81,719	79,433
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	34,484	34,655	34,826	34,997	35,168	35,339	35,510	35,681	35,852	36,023	36,194	36,365	36,536	35,510
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	24,195	24,335	24,475	24,615	24,755	24,895	25,035	25,175	25,315	25,455	25,595	25,735	25,875	25,035
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	96,668	97,327	97,986	98,645	99,303	99,962	100,621	101,280	101,939	102,598	103,257	103,916	104,575	100,621
38	381.5	Plant Sewers	21,738	21,827	21,916	22,005	22,094	22,183	22,272	22,361	22,450	22,539	22,628	22,717	22,806	22,272
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	14,607	14,691	14,776	14,860	14,945	15,029	15,114	15,199	15,283	15,368	15,452	15,537	15,621	15,114
48	375.6	Reuse Transmission & Distr. Sys.	1,173	1,208	1,243	1,277	1,312	1,347	1,382	1,417	1,451	1,486	1,521	1,556	1,590	1,382
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	49	50	52	53	55	56	58	59	61	62	64	65	67	58
53	390.7	Office Furniture & Equipment	635	635	635	635	635	635	635	635	635	635	635	635	635	635
54	390.71	Computer Equipment	1,938	2,271	2,611	2,968	3,337	3,716	4,106	4,502	4,906	5,322	5,745	6,174	6,611	4,170
55	391.7	Transportation Equipment	3,819	4,583	5,347	6,111	6,875	7,639	8,403	9,167	9,931	10,694	11,458	12,222	12,986	8,403
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	8,162	8,223	8,284	8,344	8,405	8,466	8,527	8,588	8,648	8,709	8,770	8,831	8,891	8,527
58	394.7	Laboratory Equipment	5,238	5,275	5,311	5,347	5,383	5,419	5,455	5,491	5,528	5,564	5,600	5,636	5,672	5,455
59	395.7	Power Operated Equipment	1,952	1,966	1,981	1,996	2,010	2,025	2,040	2,054	2,069	2,084	2,098	2,113	2,113	2,038
60	396.7	Communication Equipment	2,509	2,579	2,650	2,721	2,792	2,862	2,933	3,004	3,074	3,145	3,216	3,286	3,357	2,933
61	397.7	Miscellaneous Equipment	802	807	812	817	822	827	832	837	842	847	852	857	862	832
62	398.7	Other Tangible Plant	0	0	0	0	0	0	833	1,667	2,500	3,333	4,167	5,000	5,833	1,795
63		TOTAL	738,690	756,571	774,461	790,061	808,069	826,067	842,624	861,543	880,469	897,123	916,138	935,159	951,889	844,529
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

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

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

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

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

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

Florida Public Service Commission

Chuluota

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	1,196,249	1,440,137
	2004		
35	Additions	32,697	5,850
36	Adjustments	0	0
37	12/31/04 Balance	1,228,946	1,445,987
	2005		
38	Additions	75,963	70,570
39	Adjustments	0	0
40	12/31/05 Balance	1,304,909	1,516,557
	2006		
41	Additions	64,698	159,450
42	Adjustments	0	0
43	12/31/06 Balance	1,369,607	1,676,007
	2007		
44	Additions	103,424	58,500
45	Adjustments	0	0
46	12/31/07 Balance	1,473,031	1,734,507

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Schedule: A-12

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 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 & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	602,314	0.00%	0	626,241	0.00%	0	669,257	0.00%	0
2	Meter Fees	108,611	0.00%	0	114,634	0.00%	0	119,796	0.00%	0
3	Main Extension Charge	63,934	0.00%	0	85,669	0.00%	0	111,247	0.00%	0
4	Service Installation Fees	28,518	0.00%	0	47,842	0.00%	0	57,451	0.00%	0
5	Total Cash CIAC	803,377		0	874,386		0	957,751		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	298,872	0.00%	0	298,872	0.00%	0	298,872	0.00%	0
8	Services	76,589	0.00%	0	76,589	0.00%	0	76,589	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	80,152	0.00%	0	80,152	0.00%	0	80,152	0.00%	0
11	Total Property CIAC	455,613		0	455,613		0	455,613		0
12	Total Water CIAC	1,258,990		0	1,329,999		0	1,413,363		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	999,117	0.00%	0	1,081,961	0.00%	0	1,153,061	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	43,989	0.00%	0	78,223	0.00%	0	111,543	0.00%	0
16	Service Installation Fees	69,948	0.00%	0	81,561	0.00%	0	93,564	0.00%	0
17	Total Cash CIAC	1,113,054		0	1,241,745		0	1,358,167		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	1,121	0.00%	0	1,121	0.00%	0	1,121	0.00%	0
20	Collection Sewers- Gravity	296,139	0.00%	0	296,139	0.00%	0	296,139	0.00%	0
21	Services to Customers	45,330	0.00%	0	45,330	0.00%	0	45,330	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	342,590		0	342,590		0	342,590		0
28	Total Sewer CIAC	1,455,643		0	1,584,335		0	1,700,757		0

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

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

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

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	586,408	586,408	588,508	588,508	594,383	595,783	595,783	597,883	599,283	622,383	623,083	625,183	626,483	602,314
2	Meter Fees	107,040	107,040	107,310	107,310	107,400	107,580	107,580	107,850	108,030	111,000	111,090	111,360	111,360	108,611
3	Main Extension Charge	60,473	60,473	61,794	61,794	61,937	62,223	62,223	62,652	62,938	67,657	68,103	69,441	69,441	63,934
4	Service Installation Fees	19,412	19,412	19,858	19,858	23,601	24,493	24,493	25,831	26,723	41,441	41,584	42,013	42,013	28,518
5	Total Cash CIAC	773,333	773,333	777,470	777,470	787,320	790,078	790,078	794,215	796,973	842,480	843,859	847,996	849,296	803,377
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,228,946	1,228,946	1,233,083	1,233,083	1,242,933	1,245,691	1,245,691	1,249,828	1,252,586	1,298,093	1,299,472	1,303,609	1,304,909	1,258,990
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	991,143	991,143	991,143	991,143	996,161	996,161	996,161	996,161	996,161	996,161	996,161	996,161	1,054,661	999,117
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	43,589	48,789	43,989
16	Service Installation Fees	68,665	68,665	68,665	68,665	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	70,518	69,948
17	Total Cash CIAC	1,103,397	1,103,397	1,103,397	1,103,397	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,110,267	1,173,967	1,113,054
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,445,987	1,445,987	1,445,987	1,445,987	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,452,857	1,516,557	1,455,643

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	626,483	627,183	627,183	621,083	609,083	610,483	622,671	622,671	622,671	634,859	634,859	634,859	647,047	626,241
2	Meter Fees	111,360	111,450	111,450	113,610	114,780	114,960	115,620	115,620	115,620	116,280	116,280	116,280	116,940	114,634
3	Main Extension Charge	69,441	69,887	69,887	80,591	86,389	87,281	90,552	90,552	90,552	93,823	93,823	93,823	97,094	85,669
4	Service Installation Fees	42,013	42,156	42,156	45,588	47,447	47,733	49,460	49,460	49,460	51,187	51,187	51,187	52,914	47,842
5	Total Cash CIAC	849,296	850,675	850,675	860,871	857,698	860,456	878,302	878,302	878,302	896,148	896,148	896,148	913,994	874,386
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,304,909	1,306,288	1,306,288	1,316,484	1,313,311	1,316,069	1,333,915	1,333,915	1,333,915	1,351,761	1,351,761	1,351,761	1,369,607	1,329,999
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	1,054,661	1,054,661	1,054,661	1,075,461	1,055,961	1,055,961	1,082,827	1,082,827	1,082,827	1,109,694	1,109,694	1,109,694	1,136,561	1,081,961
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	48,789	48,789	48,789	70,389	75,669	75,669	85,596	85,596	85,596	95,523	95,523	95,523	105,450	78,223
16	Service Installation Fees	70,518	70,518	70,518	78,678	80,888	80,888	84,394	84,394	84,394	87,900	87,900	87,900	91,406	81,561
17	Total Cash CIAC	1,173,967	1,173,967	1,173,967	1,224,527	1,212,517	1,212,517	1,252,817	1,252,817	1,252,817	1,293,117	1,293,117	1,293,117	1,333,417	1,241,745
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,516,557	1,516,557	1,516,557	1,567,117	1,555,107	1,555,107	1,595,407	1,595,407	1,595,407	1,635,707	1,635,707	1,635,707	1,676,007	1,584,335

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Chuluota
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	647,047	647,047	647,047	660,171	660,171	660,171	673,295	673,295	673,295	686,419	686,419	686,419	699,543	669,257
2	Meter Fees	116,940	116,940	116,940	118,628	118,628	118,628	120,316	120,316	120,316	122,004	122,004	122,004	123,692	119,796
3	Main Extension Charge	97,094	97,094	97,094	105,457	105,457	105,457	113,820	113,820	113,820	122,183	122,183	122,183	130,546	111,247
4	Service Installation Fees	52,914	52,914	52,914	55,595	55,595	55,595	58,276	58,276	58,276	60,957	60,957	60,957	63,638	57,451
5	Total Cash CIAC	913,994	913,994	913,994	939,850	939,850	939,850	965,706	965,706	965,706	991,562	991,562	991,562	1,017,418	957,751
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
8	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
11	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
12	Total Water CIAC	1,369,607	1,369,607	1,369,607	1,395,463	1,395,463	1,395,463	1,421,319	1,421,319	1,421,319	1,447,175	1,447,175	1,447,175	1,473,031	1,413,363
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	1,136,561	1,136,561	1,136,561	1,146,311	1,146,311	1,146,311	1,156,061	1,156,061	1,156,061	1,165,811	1,165,811	1,165,811	1,175,561	1,153,061
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	105,450	105,450	105,450	109,050	109,050	109,050	112,650	112,650	112,650	116,250	116,250	116,250	119,850	111,543
16	Service Installation Fees	91,406	91,406	91,406	92,681	92,681	92,681	93,956	93,956	93,956	95,231	95,231	95,231	96,506	93,564
17	Total Cash CIAC	1,333,417	1,333,417	1,333,417	1,348,042	1,348,042	1,348,042	1,362,667	1,362,667	1,362,667	1,377,292	1,377,292	1,377,292	1,391,917	1,358,167
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
20	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
21	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
28	Total Sewer CIAC	1,676,007	1,676,007	1,676,007	1,690,632	1,690,632	1,690,632	1,705,257	1,705,257	1,705,257	1,719,882	1,719,882	1,719,882	1,734,507	1,700,757

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Chuluota

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	166,156	166,036
	2004		
35	Additions	16,849	27,822
36	Adjustments	0	0
37	12/31/04 Balance	183,005	193,858
	2005		
38	Additions	37,739	56,432
39	Adjustments	0	0
40	12/31/05 Balance	220,744	250,291
	2006		
41	Additions	38,755	50,527
42	Adjustments	0	0
43	12/31/06 Balance	259,499	300,818
	2007		
44	Additions	40,845	73,977
45	Adjustments	0	0
46	12/31/07 Balance	300,344	374,794

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Chuluota

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	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Adjusted		(6) %	(7) Amount		(9) %	(10) Amount
WATER										
Cash										
1	Water Treatment Equipment	156,202	0.00%	0	174,203	0.00%	0	193,748	0.00%	0
2	Meter Fees	10,842	0.00%	0	16,433	0.00%	0	22,301	0.00%	0
3	Main Extension Charge	5,274	0.00%	0	6,947	0.00%	0	9,533	0.00%	0
4	Service Installation Fees	1,049	0.00%	0	2,053	0.00%	0	3,380	0.00%	0
5	Total Cash	173,367		0	199,637		0	228,963		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	19,661	0.00%	0	26,789	0.00%	0	33,719	0.00%	0
8	Services	5,087	0.00%	0	7,959	0.00%	0	9,874	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	3,560	0.00%	0	5,341	0.00%	0	7,122	0.00%	0
11	Total Property	28,308		0	40,089		0	50,716		0
12	Total Water	201,675		0	239,726		0	279,679		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	183,354	0.00%	0	230,261	0.00%	0	284,403	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	3,491	0.00%	0	4,526	0.00%	0	6,288	0.00%	0
16	Service Installation Fees	14,375	0.00%	0	16,228	0.00%	0	18,378	0.00%	0
17	Total Cash	201,220		0	251,015		0	309,069		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	74	0.00%	0	93	0.00%	0	112	0.00%	0
20	Collection Sewers- Gravity	18,271	0.00%	0	21,558	0.00%	0	24,849	0.00%	0
21	Services to Customers	2,386	0.00%	0	2,982	0.00%	0	3,579	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	20,732		0	24,634		0	28,539		0
28	Total Sewer	221,952		0	275,649		0	337,608		0

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

Florida Public Service Commission

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

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

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

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	147,777	149,158	150,544	151,930	153,330	154,733	156,137	157,545	158,956	160,422	161,890	163,362	164,838	156,202
2	Meter Fees	8,145	8,591	9,038	9,485	9,932	10,381	10,829	11,278	11,728	12,191	12,654	13,118	13,582	10,842
3	Main Extension Charge	4,578	4,690	4,804	4,919	5,033	5,149	5,264	5,380	5,496	5,622	5,748	5,876	6,005	5,274
4	Service Installation Fees	738	779	820	862	911	962	1,013	1,067	1,122	1,209	1,295	1,383	1,470	1,049
5	Total Cash	161,238	163,217	165,206	167,195	169,207	171,224	173,242	175,270	177,303	179,443	181,587	183,739	185,895	173,367
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,925	16,547	17,170	17,793	18,415	19,038	19,661	20,283	20,906	21,529	22,151	22,774	23,397	19,661
8	Services	3,172	3,491	3,811	4,130	4,449	4,768	5,087	5,406	5,725	6,044	6,364	6,683	7,002	5,087
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,670	2,818	2,966	3,115	3,263	3,412	3,560	3,709	3,857	4,005	4,154	4,302	4,451	3,560
11	Total Property	21,767	22,857	23,947	25,037	26,128	27,218	28,308	29,398	30,488	31,579	32,669	33,759	34,849	28,308
12	Total Water	183,005	186,074	189,154	192,233	195,334	198,442	201,550	204,668	207,792	211,022	214,255	217,498	220,744	201,675
SEWER															
Cash															
13	Treatment & Disposal Equipment	160,564	164,348	168,133	171,917	175,721	179,524	183,328	187,132	190,935	194,739	198,542	202,346	206,373	183,354
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,007	3,087	3,168	3,249	3,329	3,410	3,491	3,571	3,652	3,733	3,813	3,894	3,984	3,491
16	Service Installation Fees	13,458	13,608	13,759	13,909	14,064	14,218	14,373	14,527	14,682	14,836	14,991	15,145	15,300	14,375
17	Total Cash	177,028	181,044	185,059	189,075	193,114	197,153	201,191	205,230	209,269	213,308	217,346	221,385	225,657	201,220
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	56	59	62	65	68	71	74	77	81	84	87	90	93	74
20	Collection Sewers- Gravity	14,984	15,532	16,080	16,628	17,176	17,723	18,271	18,819	19,367	19,915	20,463	21,011	21,558	18,271
21	Services to Customers	1,790	1,889	1,989	2,088	2,187	2,287	2,386	2,486	2,585	2,684	2,784	2,883	2,982	2,386
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	16,830	17,480	18,131	18,781	19,431	20,081	20,732	21,382	22,032	22,683	23,333	23,983	24,634	20,732
28	Total Sewer	193,858	198,524	203,190	207,856	212,545	217,234	221,923	226,612	231,301	235,990	240,680	245,369	250,291	221,952

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	164,838	166,331	167,824	169,302	170,752	172,372	174,024	175,676	177,329	179,013	180,697	182,382	184,099	174,203
2	Meter Fees	13,582	14,046	14,510	14,984	15,462	15,941	16,423	16,905	17,386	17,871	18,355	18,840	19,327	16,433
3	Main Extension Charge	6,005	6,135	6,264	6,413	6,573	6,742	6,918	7,093	7,269	7,451	7,632	7,814	8,002	6,947
4	Service Installation Fees	1,470	1,558	1,646	1,741	1,840	1,939	2,042	2,145	2,248	2,355	2,462	2,568	2,679	2,053
5	Total Cash	185,895	188,069	190,244	192,440	194,627	196,995	199,407	201,820	204,232	206,689	209,147	211,604	214,107	199,637
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	23,397	23,950	24,504	25,057	25,610	26,190	26,769	27,348	27,927	28,507	29,086	29,665	30,244	26,789
8	Services	7,002	7,161	7,321	7,481	7,640	7,800	7,959	8,119	8,278	8,438	8,597	8,757	8,917	7,959
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	4,451	4,599	4,748	4,896	5,044	5,193	5,341	5,490	5,638	5,787	5,935	6,083	6,232	5,341
11	Total Property	34,849	35,711	36,572	37,434	38,295	39,182	40,069	40,957	41,844	42,731	43,618	44,505	45,393	40,089
12	Total Water	220,744	223,780	226,816	229,874	232,922	236,177	239,477	242,776	246,076	249,420	252,765	256,110	259,499	239,726
SEWER															
Cash															
13	Treatment & Disposal Equipment	206,373	210,390	214,407	218,424	222,441	226,381	230,321	234,261	238,201	242,141	246,081	250,021	253,961	230,261
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,984	4,074	4,165	4,255	4,345	4,436	4,526	4,616	4,707	4,797	4,887	4,978	5,068	4,526
16	Service Installation Fees	15,300	15,455	15,609	15,764	15,918	16,073	16,228	16,382	16,537	16,691	16,846	17,001	17,155	16,228
17	Total Cash	225,657	229,919	234,180	238,442	242,704	246,889	251,074	255,259	259,444	263,629	267,814	271,999	276,184	251,015
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	93	93	93	93	93	93	93	93	93	93	93	93	93	93
20	Collection Sewers- Gravity	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558	21,558
21	Services to Customers	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634	24,634
28	Total Sewer	250,291	254,552	258,814	263,076	267,338	271,523	275,708	279,893	284,078	288,263	292,448	296,633	300,818	275,649

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	184,099	185,669	187,238	188,840	190,442	192,044	193,677	195,311	196,944	198,610	200,275	201,941	203,638	193,748
2	Meter Fees	19,327	19,814	20,302	20,796	21,290	21,784	22,286	22,787	23,288	23,797	24,305	24,813	25,329	22,301
3	Main Extension Charge	8,002	8,234	8,465	8,716	8,967	9,218	9,489	9,760	10,031	10,322	10,613	10,904	11,215	9,533
4	Service Installation Fees	2,679	2,789	2,899	3,015	3,131	3,247	3,368	3,489	3,611	3,738	3,865	3,992	4,124	3,380
5	Total Cash	214,107	216,505	218,904	221,367	223,830	226,293	228,820	231,347	233,874	236,466	239,058	241,649	244,305	228,963
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	30,244	30,823	31,403	31,982	32,561	33,140	33,719	34,299	34,878	35,457	36,036	36,615	37,195	33,719
8	Services	8,917	9,076	9,236	9,395	9,555	9,714	9,874	10,033	10,193	10,353	10,512	10,672	10,831	9,874
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	6,232	6,380	6,529	6,677	6,826	6,974	7,122	7,271	7,419	7,568	7,716	7,865	8,013	7,122
11	Total Property	45,393	46,280	47,167	48,054	48,941	49,829	50,716	51,603	52,490	53,377	54,265	55,152	56,039	50,716
12	Total Water	259,499	262,785	266,071	269,421	272,771	276,121	279,536	282,950	286,365	289,843	293,322	296,801	300,344	279,679
SEWER															
Cash															
13	Treatment & Disposal Equipment	253,961	258,983	264,004	269,069	274,134	279,199	284,307	289,414	294,522	299,673	304,824	309,975	315,169	284,403
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	5,068	5,263	5,459	5,660	5,862	6,064	6,273	6,482	6,690	6,905	7,121	7,336	7,558	6,288
16	Service Installation Fees	17,155	17,356	17,556	17,760	17,963	18,166	18,372	18,578	18,784	18,993	19,202	19,411	19,622	18,378
17	Total Cash	276,184	281,602	287,019	292,489	297,959	303,429	308,952	314,474	319,997	325,572	331,147	336,722	342,350	309,069
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	93	96	99	102	105	109	112	115	118	121	124	127	130	112
20	Collection Sewers- Gravity	21,558	22,107	22,655	23,204	23,752	24,300	24,849	25,397	25,946	26,494	27,042	27,591	28,139	24,849
21	Services to Customers	2,982	3,082	3,181	3,280	3,380	3,479	3,579	3,678	3,778	3,877	3,976	4,076	4,175	3,579
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	24,634	25,285	25,936	26,586	27,237	27,888	28,539	29,190	29,841	30,492	31,143	31,794	32,445	28,539
28	Total Sewer	300,818	306,886	312,955	319,076	325,196	331,317	337,491	343,664	349,838	356,064	362,290	368,516	374,794	337,608

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission**

Chuluota
Docket No. 060368-WS
 Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

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

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

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

Florida Public Service Commission

Chuluota
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

Chuluota

Schedule: A-17

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	3.523%	3.523%	3.523%
15	Assets Allocated - Water (line 7 x line 14)	76,336	76,038	96,107
16	Liabilities Allocated - Water (line 12 x line 14)	22,810	47,715	53,823
17	Allocation Percentage - Sewer	1.527%	1.527%	1.527%
18	Assets Allocated - Sewer (line 7 x line 17)	33,083	32,954	41,651
19	Liabilities Allocated - Sewer (line 12 x line 17)	9,886	20,679	23,326
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	10,638	34,546	76,682
21	Sewer	4,611	14,972	33,233
Other Regulatory Assets				
22	Water	39,502	37,527	33,577
23	Sewer	7,510	7,135	6,384
Other Deferred Debits				
24	Water	5,777	26,590	22,215
25	Sewer	1,475	1,195	636
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>109,444</u>	<u>126,986</u>	<u>174,758</u>
27	Sewer (Lines 18-19+21+23+25)	<u>36,793</u>	<u>35,576</u>	<u>58,578</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Chuluota
 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

Chুক্তota
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.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Average
			Prior Year											Test Year Enc		
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(15)	
1		Utility Plant	74,040,794	74,655,534	74,893,273	75,999,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,582	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)	(30,988)	(32,831)	(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)	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	696,977	
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	18,595	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	759,127	
19		Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	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 Debts	302,077	327,468	309,455	298,726	289,362	294,932	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	0	(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

Chuluota
 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

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

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Chuluota
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

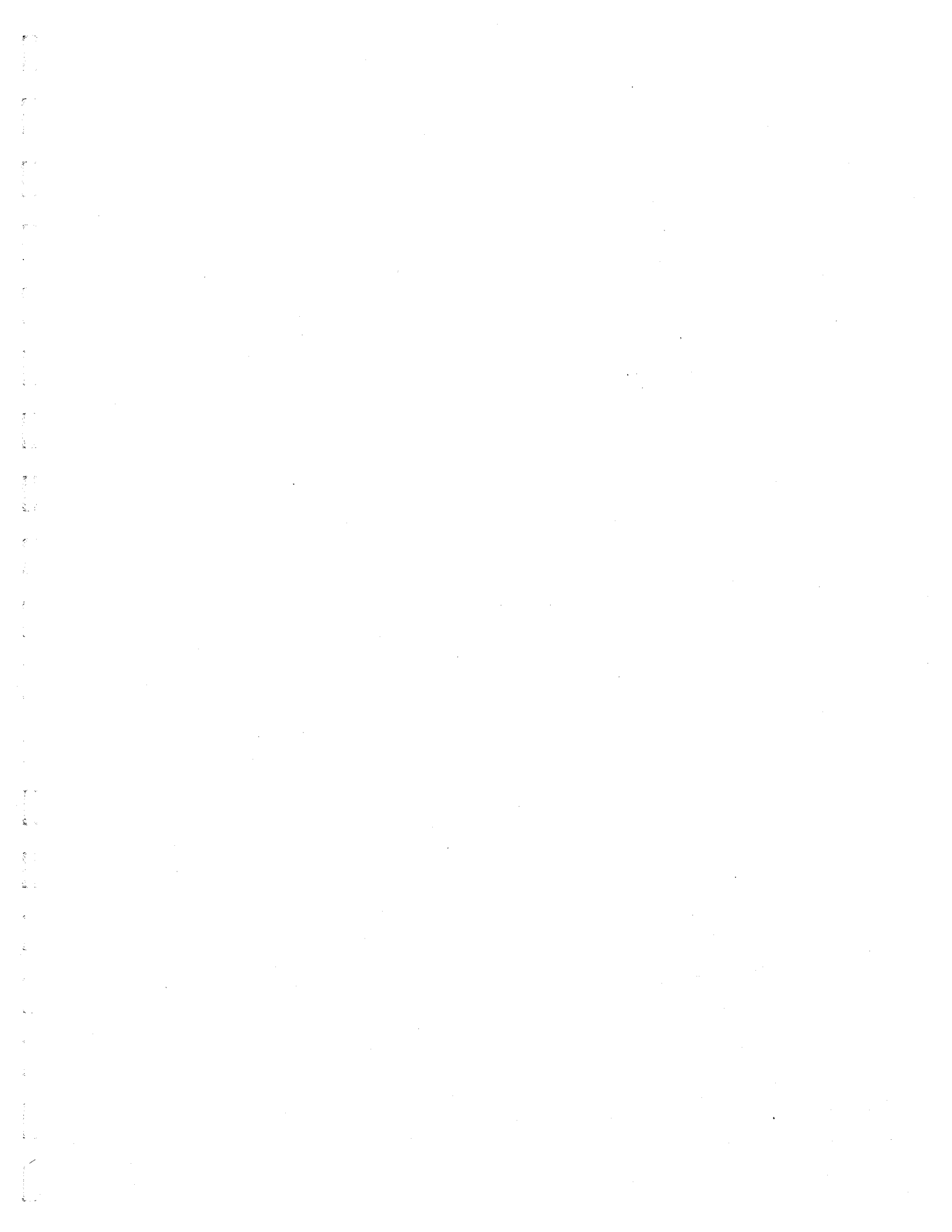
Florida Public Service Commission

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

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

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

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



Chuluota
NET OPERATING INCOME

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

Florida Public Service Commission

Chuluota
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	678,415	(20,115)	658,300	46,581	704,881	38,032	742,913	96,134	839,046	B-4
2	Operation & Maintenance	301,831	10,833	312,664	(9,525)	303,139	45,054	348,193	1,420	349,612	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	83,269	83,269	6,411	89,681	8,700	98,381	0	98,381	B-13
4	Amortization	0	0	0	3,950	3,950	0	3,950	0	3,950	B-3
5	Taxes Other Than Income	59,693	0	59,693	4,342	64,035	14,094	78,129	4,326	82,455	B-15
6	Provision for Income Taxes	122,241	(32,632)	89,609	(4,849)	84,759	(11,537)	73,222	20,979	94,200	C-1
7	OPERATING EXPENSES	483,764	61,470	545,234	330	545,564	56,310	601,874	26,724	628,599	
8	NET OPERATING INCOME	194,650	(81,585)	113,066	46,251	159,317	(18,279)	141,038	69,409	210,447	
9	RATE BASE	0	2,567,833	2,567,833	(23,726)	2,544,106	27,677	2,571,783		2,571,783	A-1
10	RATE OF RETURN	-		4.40%						8.18%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Chuluota

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	397,632	8,848	406,480	42,666	449,146	21,539	470,685	274,474	745,158	B-4
2	Operation & Maintenance	190,380	11,313	201,692	(18,884)	182,808	40,937	223,745	4,054	227,799	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	17,989	17,989	42,480	60,469	58,555	119,025	0	119,025	B-14
4	Amortization	0	0	0	751	751	0	751	0	751	B-3
5	Taxes Other Than Income	78,439	(2,903)	75,536	8,767	84,303	28,930	113,233	12,351	125,584	B-15
6	Provision for Income Taxes	47,604	8,676	56,280	15,389	71,670	(78,507)	(6,837)	90,906	84,068	C-1
7	OPERATING EXPENSES	316,424	35,074	351,498	48,503	400,001	49,916	449,917	107,310	557,227	
8	NET OPERATING INCOME	81,208	(26,226)	54,982	(5,837)	49,145	(28,377)	20,768	167,163	187,931	
9	RATE BASE	0	754,678	754,678	379,173	1,133,851	1,125,723	2,259,574		2,259,574	A-2
10	RATE OF RETURN	-		7.29%						8.32%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota
 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	(20,115)	8,848	
3	TOTAL	(20,115)	8,848	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	0	6,576	
				Remove non-recurring hurricane expense from prior periods.
7	Contractual Services - Legal	1,608	703	
				2004 Accrual true up - Non-recurring
8	Contractual Services - Other	0	0	
				Remove non-recurring hurricane expense from prior periods.
9	Transportation Expenses	1,105	483	
				Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.
10	Bad Debt Expense	5,830	2,549	
				Out of Period Bad Debt accrual true-up
11	Miscellaneous Expense	2,289	1,001	
				Non-recurring transfer from Parent to Utility
12	TOTAL	10,833	11,313	
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	121,008	70,000	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(37,739)	(52,011)	
17	TOTAL	83,269	17,989	
18				
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	0	(2,903)	
27	TOTAL	0	(2,903)	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(32,632)	8,676	C-1
31	TOTAL	(32,632)	8,676	
32				
33	TOTAL INCOME ADJUSTMENTS	41,355	43,923	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota
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	46,581	42,666	
3	TOTAL	46,581	42,666	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (15,542)	(11,861)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions (768)	785	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits (1,762)	(28,295)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (4,201)	409	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	(8,166)	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges 4,019	8,173	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges (431)	5,343	
13	Chemicals	Adj. for increase in chlorine costs 865	(4,267)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. 4,888	431	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. (489)	3,273	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. (6,938)	1,420	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 15,011	(54)	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines. (26,192)	5,747	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. 2,318	(4,194)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (2,219)	(5,680)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. (273)	(164)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. (20)	971	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (12,391)	(2,094)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (793)	41	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS (340)	2,825	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (990)	63	
27	Insurance - Other	Adj. for volatile charges from year to year. (856)	472	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's 2,270	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	None 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. for improved delinquencies 7,839	1,922	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 23,698	9,772	
33	Non-recurring 2005 Bonus True-up	415	181	
34	Purchased Power Rate Increase Pass Through	3,324	4,049	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	32	14	
36	TOTAL	(9,525)	(18,884)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	7,427	32,495	
40	CIAC amortization adjusted for additional contributions	(1,016)	9,985	
41	TOTAL	6,411	42,480	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	3,950	751	
45	-	<u>0</u>	<u>0</u>	
46	TOTAL	3,950	751	
47				
48	E. TAXES OTHER THAN INCOME TAX			
49	1. RAF on revenue from customer growth and rate index	2,096	1,920	B-15
50	2. Payroll tax adjustment	(1,316)	(902)	
51	3. Property taxes associated with plant additions	3,562	8,729	
52	4. Property Tax adjustment for Future Use plant	<u>0</u>	<u>(980)</u>	
53	TOTAL	4,342	8,767	
54				
55	F. INCOME TAXES			
56	1. Income tax impact of the adjustments to per book income	<u>(4,849)</u>	<u>15,389</u>	C-1
57	TOTAL	(4,849)	15,389	
58				
59	TOTAL INCOME ADJUSTMENTS	<u>46,910</u>	<u>91,169</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	38,032	21,539	
3	TOTAL	38,032	21,539	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add (11,191)	8,074	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (383)	(1,160)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 6,364	(355)	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 2,578	498	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0	5,158	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 447	(1,170)	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 105	1,032	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 2,551	1,698	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 2,020	762	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 37	134	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 306	64	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 128	582	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 2,105	3,102	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 350	130	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,016	152	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 168	44	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 12	239	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 1,300	1,567	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 50	54	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 185	279	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 17	65	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 84	76	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 483	0	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (6,641)	(1,437)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 6,502	2,733	
33	Non-recurring 2005 Bonus True-up	427	187	
34	Purchased Power Rate Increase Pass Through	3,424	4,170	
35	Contractual Services - Other	Customer Call Center conversion 10,163	4,443	
36	Reg. Comm. Exp. - Rate Case Amort.	23,360	10,213	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(912)	(399)	
38	TOTAL	45,054	40,937	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	10,790	75,819	
42	CIAC amortization adjusted for additional contributions	(2,090)	(17,263)	
43	TOTAL	8,700	58,555	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	1,711	969	
52	2. Payroll tax adjustment	(923)	588	
53	3. Property taxes associated with plant additions	13,305	32,601	
54	4. Property Tax adjustment for Future Use plant	0	(5,228)	
55	TOTAL	14,094	28,930	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(11,537)	(78,507)	C-1
59	TOTAL	(11,537)	(78,507)	
60				
61	TOTAL INCOME ADJUSTMENTS	94,342	71,454	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota
 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	96,134	274,474	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	1,420	4,054	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% 4,326	12,351	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	742,913	470,685	
12	Plus Required Revenue Adjustment	96,134	274,474	
13	Rate Year Revenue at Proposed Rates	839,046	745,158	
14				
15	Less Operating Expenses Before Income Taxes	(534,398)	(473,159)	
16	Less Interest Expense	(60,450)	(54,073)	
17	Taxable Income	244,198	217,927	
18	Income Tax at Composite Rate of	38.58% 94,199	84,065	
19	Less Income Tax at Present Rates	(73,222)	6,837	
20				
21	Income Tax Adjustment	20,978	90,902	

Test Year Operating Revenues

Florida Public Service Commission

Chuluota
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	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 614,260	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 38,502	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other
8	462.1	Public Fire Protection 0	522.1	Measured - Residential 397,956
9	462.2	Private Fire Protection	522.2	Measured - Commercial 8,524
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family 0
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues 0	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues 0
18	TOTAL WATER SALES 652,762		TOTAL SEWER SALES 406,480	
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 5,538	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 5,538		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 658,300		TOTAL SEWER OPERATING REVENUES 406,480	

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

Florida Public Service Commission

Chuluota
 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	2005			(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Per Books	Adjustments	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	83,889	0	83,889	68,347	(15,542)	415	68,761	57,570	(11,191)	427	57,997
2	603 Salaries & Wages - Officers, Exec.	2,102	0	2,102	1,334	(768)	0	1,334	951	(383)	0	951
3	604 Employee Pensions & Benefits	22,239	0	22,239	20,477	(1,762)	0	20,477	26,841	6,364	0	26,841
4	610 Purchased Water	16,604	0	16,604	12,403	(4,201)	0	12,403	14,982	2,578	0	14,982
5	615 Purchased Power	21,458	0	21,458	25,478	4,019	3,324	28,802	29,249	447	3,424	32,673
6	616 Fuel for Purchased Power	1,130	0	1,130	699	(431)	0	699	804	105	0	804
7	618 Chemicals	28,866	0	28,866	29,731	865	0	29,731	32,283	2,551	0	32,283
8	620 Materials & Supplies	6,512	0	6,512	11,399	4,888	0	11,399	13,419	2,020	0	13,419
9	631 Contractual Services - Engineering	1,866	0	1,866	1,377	(489)	0	1,377	1,414	37	0	1,414
10	632 Contractual Services - Accounting	11,107	0	11,107	4,169	(6,938)	0	4,169	4,475	306	0	4,475
11	633 Contractual Services - Legal	13	1,608	1,621	16,632	15,011	0	16,632	16,760	128	0	16,760
12	634 Contractual Services - Mgmt. Fees	39,446	0	39,446	13,253	(26,192)	0	13,253	15,358	2,105	0	15,358
13	635 Contractual Services - Testing	10,486	0	10,486	12,804	2,318	0	12,804	13,154	350	0	13,154
14	636 Contractual Services - Other	22,697	0	22,697	20,478	(2,219)	0	20,478	21,494	1,016	10,163	31,656
15	641 Rental of Building/Real Prop.	1,079	0	1,079	806	(273)	0	806	973	168	0	973
16	642 Rental of Equipment	78	0	78	58	(20)	0	58	70	12	0	70
17	650 Transportation Expenses	16,330	1,105	17,436	5,045	(12,391)	0	5,045	6,344	1,300	0	6,344
18	656 Insurance - Vehicle	1,125	0	1,125	332	(793)	0	332	382	50	0	382
19	657 Insurance - General Liability	2,132	0	2,132	1,793	(340)	0	1,793	1,977	185	0	1,977
20	658 Insurance - Workman's Comp.	1,224	0	1,224	234	(990)	0	234	251	17	0	251
21	659 Insurance - Other	1,562	0	1,562	706	(856)	0	706	790	84	0	790
22	660 Advertising Expense	55	0	55	2,325	2,270	0	2,325	2,808	483	0	2,808
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	23,360	23,360
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	4,391	5,830	10,221	18,060	7,839	0	18,060	11,420	(6,641)	0	11,420
26	675 Miscellaneous Expense	5,441	2,289	7,731	31,429	23,698	32	31,461	37,963	6,502	(912)	37,051
27	TOTAL WATER O & M EXPENSES	301,831	10,833	312,664	299,368	(13,296)	3,771	303,139	311,731	8,592	36,462	348,193

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Chuluota
 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	4,505	3,853	4,880	3,288	4,006	4,235	1,874	3,533	3,034	3,494	5,016	4,899	46,616	
2	703 Salaries & Wages - Officers, Exec.	0	85	130	101	97	108	98	84	113	98	108	(351)	671	
3	704 Employee Pensions & Benefits	520	585	990	709	732	1,169	1,084	1,469	1,662	980	1,401	298	11,598	
4	710 Purchased Sewage Treatment	0	0	437	156	114	228	142	0	284	133	207	289	1,990	
5	711 Sludge Removal Expense	1,738	2,148	4,757	2,563	230	5,127	2,542	0	2,742	1,901	5,316	5,481	34,545	
6	715 Purchased Power	90	0	844	337	245	434	301	96	439	279	3,429	3,868	10,362	
7	716 Fuel for Power Production	0	0	4	1	1	2	1	0	3	1	2	3	18	
8	718 Chemicals	952	1,350	3,021	1,639	1,315	2,495	3,182	1,510	2,972	772	2,949	1,931	24,088	
9	720 Materials & Supplies	624	64	163	1,054	171	77	545	392	64	56	(6,138)	225	(2,705)	
10	731 Contractual Services - Engineering	0	0	8	(2,597)	2	4	3	0	5	59	4	6	(2,506)	
11	732 Contractual Services - Accounting	0	87	205	129	118	1,278	909	278	593	262	337	397	4,592	
12	733 Contractual Services - Legal	0	0	17	6	5	9	2,079	0	11	5	8	12	2,152	
13	734 Contractual Services - Mgmt. Fees	0	848	1,906	1,374	1,506	1,554	1,390	1,438	1,323	1,579	2,066	1,983	16,969	
14	735 Contractual Services - Testing	0	291	557	195	1,810	1,841	452	371	509	185	1,785	1,762	9,758	
15	736 Contractual Services - Other	2,214	1,766	4,871	1,452	2,396	630	1,436	546	1,201	370	1,775	1,214	19,871	
16	741 Rental of Building/Real Prop.	0	0	83	30	22	43	27	0	54	25	39	55	377	
17	742 Rental of Equipment	0	0	39	14	10	20	13	0	25	12	18	26	177	
18	750 Transportation Expenses	0	404	727	537	557	592	689	521	823	710	802	522	6,883	
19	756 Insurance - Vehicle	0	34	47	39	37	41	38	34	43	39	41	44	437	
20	757 Insurance - General Liability	0	65	90	74	72	78	72	64	80	74	78	83	829	
21	758 Insurance - Workman's Comp.	0	49	68	56	54	59	54	48	60	56	59	62	625	
22	759 Insurance - Other	0	47	65	54	52	57	53	47	59	55	58	61	606	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	206	287	253	167	160	181	277	404	179	140	41	131	2,427	
28	TOTAL SEWER O & M EXPENSES	10,849	11,963	24,162	11,376	13,710	20,261	17,262	10,835	16,279	11,283	19,401	22,998	190,380	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701 Salaries & Wages - Employees	1,513	3,278	3,766	3,728	4,557	3,356	2,091	2,690	2,460	2,652	2,580	2,083	34,755
2	703 Salaries & Wages - Officers, Exec.	110	312	(329)	314	340	313	312	20	19	23	20	2	1,455
3	704 Employee Pensions & Benefits	1,233	1,645	(14,169)	(2,947)	(5,249)	763	(1,686)	769	754	787	764	638	(16,697)
4	710 Purchased Sewage Treatment	200	178	192	199	449	184	178	194	187	224	192	20	2,398
5	711 Sludge Removal Expense	5,569	5,108	4,554	5,617	(12,090)	2,653	2,817	2,540	2,578	2,503	2,439	2,092	26,379
6	715 Purchased Power	2,010	1,930	2,503	2,008	3,287	3,141	2,705	239	230	282	233	(33)	18,535
7	716 Fuel for Power Production	343	305	330	1,383	770	316	510	333	320	385	330	35	5,360
8	718 Chemicals	2,367	793	2,366	1,523	522	2,176	2,175	1,508	1,595	1,607	1,609	1,582	19,821
9	720 Materials & Supplies	63	210	1,867	422	215	4	31	306	313	292	292	288	4,302
10	731 Contractual Services - Engineering	54	48	52	54	121	50	48	77	76	84	76	30	768
11	732 Contractual Services - Accounting	107	1,478	886	886	441	885	885	96	102	85	84	77	6,012
12	733 Contractual Services - Legal	234	207	225	233	525	215	208	227	218	262	225	24	2,802
13	734 Contractual Services - Mgmt. Fees	1,166	3,966	3,676	3,505	4,151	4,091	1,832	78	75	90	77	8	22,716
14	735 Contractual Services - Testing	301	297	313	668	217	298	429	627	640	606	600	568	5,564
15	736 Contractual Services - Other	645	455	914	541	725	539	2,635	1,585	1,623	1,517	1,514	1,499	14,191
16	741 Rental of Building/Real Prop.	18	16	17	18	40	16	16	17	17	20	17	2	213
17	742 Rental of Equipment	96	85	92	95	215	88	85	93	89	107	92	10	1,147
18	750 Transportation Expenses	607	1,836	1,794	882	12	108	9	6	6	7	6	1	5,273
19	756 Insurance - Vehicle	28	64	65	65	80	65	64	11	11	13	11	1	478
20	757 Insurance - General Liability	182	571	571	572	582	571	571	8	8	10	8	1	3,654
21	758 Insurance - Workman's Comp.	37	100	101	101	112	101	100	8	8	9	8	1	687
22	759 Insurance - Other	52	171	171	171	171	171	171	0	0	0	0	0	1,078
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	34	30	33	34	76	31	30	823	832	851	858	840	4,471
27	775 Miscellaneous Expense	63	57	57	57	57	57	92	2,605	2,664	2,497	2,497	2,497	13,200
28	TOTAL SEWER O & M EXPENSES	17,032	23,140	10,047	20,128	323	20,193	16,309	14,859	14,823	14,913	14,531	12,267	178,564

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Chuluota
 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	2007												2007 Dec	Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	701 Salaries & Wages - Employees	3,585	3,523	3,564	3,582	4,267	3,542	3,524	3,568	3,548	3,651	3,564	3,093	43,011	
2	703 Salaries & Wages - Officers, Exec.	25	22	24	24	55	23	22	24	23	28	24	3	295	
3	704 Employee Pensions & Benefits	1,532	1,993	(15,789)	(3,172)	(5,746)	1,000	(1,753)	1,009	992	1,029	1,002	852	(17,051)	
4	710 Purchased Sewage Treatment	242	214	232	240	542	223	215	234	225	271	232	25	2,897	
5	711 Sludge Removal Expense	6,649	6,097	5,437	6,706	(14,408)	3,171	3,366	3,035	3,080	2,992	2,915	2,497	31,537	
6	715 Purchased Power	2,317	2,222	2,879	2,314	3,800	3,605	3,107	293	281	345	286	(36)	21,414	
7	716 Fuel for Power Production	415	368	399	1,602	931	382	603	402	387	465	399	42	6,393	
8	718 Chemicals	2,567	863	2,565	1,654	576	2,361	2,359	1,638	1,731	1,745	1,746	1,713	21,519	
9	720 Materials & Supplies	75	248	2,195	496	253	4	37	360	368	344	343	339	5,064	
10	731 Contractual Services - Engineering	65	58	62	65	146	60	58	88	87	97	86	31	902	
11	732 Contractual Services - Accounting	109	1,491	894	895	448	894	894	98	105	87	85	77	6,076	
12	733 Contractual Services - Legal	283	251	272	281	634	260	251	274	263	316	271	29	3,384	
13	734 Contractual Services - Mgmt. Fees	1,326	4,500	4,172	3,979	4,718	4,643	2,081	94	91	109	93	10	25,817	
14	735 Contractual Services - Testing	311	306	323	680	235	307	438	639	653	619	612	573	5,695	
15	736 Contractual Services - Other	653	462	926	548	739	547	2,658	1,601	1,638	1,532	1,529	1,510	14,343	
16	741 Rental of Building/Real Prop.	21	19	21	21	48	20	19	21	20	24	21	2	257	
17	742 Rental of Equipment	116	103	111	115	260	107	103	112	108	130	111	12	1,386	
18	750 Transportation Expenses	788	2,384	2,329	1,145	12	139	12	7	7	8	7	1	6,840	
19	756 Insurance - Vehicle	32	70	71	72	89	71	70	13	13	15	13	1	532	
20	757 Insurance - General Liability	195	613	614	614	627	614	613	10	10	12	10	1	3,934	
21	758 Insurance - Workman's Comp.	41	109	110	110	123	109	109	10	9	11	10	1	752	
22	759 Insurance - Other	56	183	183	183	183	183	183	0	0	0	0	0	1,154	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	41	36	39	41	92	38	36	534	539	555	555	528	3,034	
27	775 Miscellaneous Expense	77	69	69	69	69	69	112	3,147	3,218	3,016	3,016	3,016	15,947	
28	TOTAL SEWER O & M EXPENSES	21,521	26,204	11,703	22,265	(1,307)	22,369	19,118	17,210	17,395	17,401	16,932	14,320	205,131	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Chuluota

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	9,688	83,889	74,201	765.90%
2	603	Salaries & Wages - Officers, Exec.	0	2,102	2,102	-
3	604	Employee Pensions & Benefits	3,117	22,239	19,122	613.48%
4	610	Purchased Water	0	16,604	16,604	-
5	615	Purchased Power	712	21,458	20,746	2913.80%
6	616	Fuel for Power Production	0	1,130	1,130	-
7	618	Chemicals	0	28,866	28,866	-
8	620	Materials & Supplies	1,238	6,512	5,274	425.99%
9	631	Contractual Services - Engineering	1	1,866	1,865	186463.92%
10	632	Contractual Services - Accounting	403	11,107	10,704	2656.15%
11	633	Contractual Services - Legal	1,008	1,621	613	60.82%
12	634	Contractual Services - Mgmt. Fees	0	39,446	39,446	-
13	635	Contractual Services - Testing	0	10,486	10,486	-
14	636	Contractual Services - Other	88,926	22,697	(66,229)	-74.48%
15	641	Rental of Building/Real Prop.	683	1,079	396	57.94%
16	642	Rental of Equipment	46	78	32	69.15%
17	650	Transportation Expenses	1,360	17,436	16,076	1182.03%
18	656	Insurance - Vehicle	361	1,125	764	211.56%
19	657	Insurance - General Liability	767	2,132	1,365	178.00%
20	658	Insurance - Workman's Comp.	222	1,224	1,002	451.35%
21	659	Insurance - Other	96	1,562	1,466	1527.01%
22	660	Advertising Expense	226	55	(171)	-75.71%
23	666	Reg. Comm. Exp. - Rate Case Amort.	2,640	0	(2,640)	-100.00%
24	667	Reg. Comm. Exp. - Other	769	0	(769)	-100.00%
25	670	Bad Debt Expense	1,233	10,221	8,988	728.94%
26	675	Miscellaneous Expense	7,007	7,731	724	10.33%
27		TOTAL WATER O & M EXPENSES	120,503	312,664	192,161	159.47%
28		Total Customers (ERCs)	588.4	1,302.3	713.9	121.33%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				144.14%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Chuluota

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	1,657	46,616	44,959	2713.29%
2	703	Salaries & Wages - Officers, Exec.	0	671	671	-
3	704	Employee Pensions & Benefits	531	11,598	11,067	2084.19%
4	710	Purchased Sewage Treatment	0	1,990	1,990	-
5	711	Sludge Removal Expense	0	34,545	34,545	-
6	715	Purchased Power	70	10,362	10,292	14702.72%
7	716	Fuel for Power Production	0	18	18	-
8	718	Chemicals	0	24,088	24,088	-
9	720	Materials & Supplies	258	3,872	3,614	1400.70%
10	731	Contractual Services - Engineering	0	(2,506)	(2,506)	-
11	732	Contractual Services - Accounting	84	4,592	4,508	5366.57%
12	733	Contractual Services - Legal	210	2,855	2,645	1259.73%
13	734	Contractual Services - Mgmt. Fees	0	16,969	16,969	-
14	735	Contractual Services - Testing	0	9,758	9,758	-
15	736	Contractual Services - Other	79,439	19,871	(59,568)	-74.99%
16	741	Rental of Building/Real Prop.	142	377	235	165.54%
17	742	Rental of Equipment	10	177	167	1668.17%
18	750	Transportation Expenses	274	7,366	7,092	2588.36%
19	756	Insurance - Vehicle	75	437	362	482.96%
20	757	Insurance - General Liability	160	829	669	418.01%
21	758	Insurance - Workman's Comp.	43	625	582	1352.64%
22	759	Insurance - Other	20	606	586	2930.74%
23	760	Advertising Expense	47	0	(47)	-99.41%
24	766	Reg. Comm. Exp. - Rate Case Amort.	550	0	(550)	-100.00%
25	767	Reg. Comm. Exp. - Other	160	0	(160)	-100.00%
26	770	Bad Debt Expense	257	2,549	2,292	891.83%
27	775	Miscellaneous Expense	1,555	3,428	1,873	120.43%
28	TOTAL SEWER O & M EXPENSES		85,542	201,692	116,150	135.78%
29	Total Customers (ERCs)		9	506	498	5653.41%
30	Consumer Price Index - U					10.31%
31	Growth Plus Inflation					6246.31%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

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

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	33,419	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	14,643	Corporate services and sundry charges
12				
13				
14				
15				
16				
17				
18				
19				
20				

Allocation of Expenses

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A)				(7) Total	(8) Allocation Method	(9) Amounts Allocated				(12) Total
			(4) Water	(5) Sewer	(6) Other	(7) Total			(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	3.20%	1.40%		4.60%	ERCs *	951	295		1,246		
2	604 / 704	Pensions & Benefits	3.20%	1.40%		4.60%	ERCs *	26,841	(17,051)		9,789		
3	632 / 732	Contractual Services - Acctg	3.20%	1.40%		4.60%	ERCs *	4,475	6,076		10,551		
4	633 / 733	Contractual Services - Legal	3.20%	1.40%		4.60%	ERCs *	16,760	3,384		20,144		
5	634 / 734	Contractual Services - Mgmt.	3.20%	1.40%		4.60%	ERCs *	15,358	25,817		41,175		
6	641 / 741	Rental of Building/Real Prop.	3.20%	1.40%		4.60%	ERCs *	973	257		1,231		
7	656 / 756	Insurance - Vehicle	3.20%	1.40%		4.60%	ERCs *	382	532		914		
8	657 / 757	Insurance - General Liability	3.20%	1.40%		4.60%	ERCs *	1,977	3,934		5,911		
9	658 / 758	Insurance - Work. Comp.	3.20%	1.40%		4.60%	ERCs *	251	752		1,003		
10	659 / 759	Insurance - Other	3.20%	1.40%		4.60%	ERCs *	790	1,154		1,945		
11	666 / 766	Rate Case Amort	5.06%	2.21%		7.28%	ERCs	23,360	10,213		33,573		
12	675 / 775	Miscellaneous Expense	3.20%	1.40%		4.60%	ERCs *	37,051	15,548		52,600		

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

Chuluota
 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	39	39	100.00%	39
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	6,093	6,093	100.00%	6,093
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	7,772	7,772	100.00%	7,772
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	2,569	2,569	100.00%	2,569
13	310.2 Power Generation Equipment	0	3,064	3,064	100.00%	3,064
14	311.2 Pumping Equipment	0	9,698	9,698	100.00%	9,698
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	5,109	5,109	100.00%	5,109
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	29,394	29,394	100.00%	29,394
27	331.4 Transm. & Distribution Mains	0	34,407	34,407	100.00%	34,407
28	333.4 Services	0	10,220	10,220	100.00%	10,220
29	334.4 Meters & Meter Installations	0	2,971	2,971	100.00%	2,971
30	335.4 Hydrants	0	2,639	2,639	100.00%	2,639
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	46	46	100.00%	46
36	340.5 Office Furniture & Equipment	0	157	157	100.00%	157
37	340.51 Computer Equipment	0	514	514	100.00%	514
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	2,178	2,178	100.00%	2,178
41	344.5 Laboratory Equipment	0	1,157	1,157	100.00%	1,157
42	345.5 Power Operated Equipment	0	482	482	100.00%	482
43	346.5 Communication Equipment	0	2,260	2,260	100.00%	2,260
44	347.5 Miscellaneous Equipment	0	240	240	100.00%	240
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	121,008	121,008		121,008
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(37,739)	(37,739)		(37,739)
48	NET DEPRECIATION EXPENSE - WATER	0	83,269	83,269		83,269
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Chuluota
 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
		(5) 2006 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	39	0	39	100.00%	39	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	6,228	0	6,228	100.00%	6,228	135
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	7,772	0	7,772	100.00%	7,772	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	2,569	0	2,569	100.00%	2,569	0
13	310.2 Power Generation Equipment	4,946	0	4,946	100.00%	4,946	1,882
14	311.2 Pumping Equipment	9,698	0	9,698	100.00%	9,698	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	5,329	0	5,329	100.00%	5,329	219
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	29,466	0	29,466	100.00%	29,466	72
27	331.4 Transm. & Distribution Mains	35,677	0	35,677	100.00%	35,677	1,269
28	333.4 Services	10,220	0	10,220	100.00%	10,220	0
29	334.4 Meters & Meter Installations	3,424	0	3,424	100.00%	3,424	453
30	335.4 Hydrants	2,639	0	2,639	100.00%	2,639	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	41	0	41	100.00%	41	(5)
36	340.5 Office Furniture & Equipment	171	0	171	100.00%	171	14
37	340.51 Computer Equipment	3,753	0	3,753	100.00%	3,753	3,239
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	2,178	0	2,178	100.00%	2,178	0
41	344.5 Laboratory Equipment	1,157	0	1,157	100.00%	1,157	(0)
42	345.5 Power Operated Equipment	489	0	489	100.00%	489	7
43	346.5 Communication Equipment	2,356	0	2,356	100.00%	2,356	96
44	347.5 Miscellaneous Equipment	226	0	226	100.00%	226	(14)
45	348.5 Other Tangible Plant	60	0	60	100.00%	60	60
42	TOTAL DEPRECIATION EXPENSE	128,436	0	128,436		128,436	7,427
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(38,755)	0	(38,755)		(38,755)	(1,016)
44	NET DEPRECIATION EXPENSE - WATER	89,681	0	89,681		89,681	6,411

Net Depreciation Expense - Water

Florida Public Service Commission

Chuluota
 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	39	0	39	100.00%	39	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	6,392	0	6,392	100.00%	6,392	163
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	7,772	0	7,772	100.00%	7,772	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	2,569	0	2,569	100.00%	2,569	0
13	310.2 Power Generation Equipment	4,946	0	4,946	100.00%	4,946	0
14	311.2 Pumping Equipment	9,698	0	9,698	100.00%	9,698	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	6,454	0	6,454	100.00%	6,454	1,126
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	30,262	0	30,262	100.00%	30,262	796
27	331.4 Transm. & Distribution Mains	36,873	0	36,873	100.00%	36,873	1,196
28	333.4 Services	10,521	0	10,521	100.00%	10,521	301
29	334.4 Meters & Meter Installations	3,884	0	3,884	100.00%	3,884	460
30	335.4 Hydrants	2,639	0	2,639	100.00%	2,639	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	38	0	38	100.00%	38	(3)
36	340.5 Office Furniture & Equipment	171	0	171	100.00%	171	0
37	340.51 Computer Equipment	10,474	0	10,474	100.00%	10,474	6,721
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	2,178	0	2,178	100.00%	2,178	0
41	344.5 Laboratory Equipment	1,157	0	1,157	100.00%	1,157	(0)
42	345.5 Power Operated Equipment	489	0	489	100.00%	489	0
43	346.5 Communication Equipment	2,356	0	2,356	100.00%	2,356	0
44	347.5 Miscellaneous Equipment	226	0	226	100.00%	226	0
45	348.5 Other Tangible Plant	90	0	90	100.00%	90	30
42	TOTAL DEPRECIATION EXPENSE	139,226	0	139,226		139,226	10,790
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(40,845)	0	(40,845)		(40,845)	(2,090)
44	NET DEPRECIATION EXPENSE - WATER	98,381	0	98,381		98,381	8,700

Net Depreciation Expense - Sewer

Florida Public Service Commission

Chuluota
 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
		(5)	(6)	(7)		
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	61	61	100.00%	61
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	289	289	100.00%	289
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	11,596	11,596	100.00%	11,596
10	361.2 Collection Sewers - Gravity	0	24,022	24,022	100.00%	24,022
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	5,608	5,608	100.00%	5,608
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	1,452	1,452	100.00%	1,452
21	371.3 Pumping Equipment	0	2,775	2,775	100.00%	2,775
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	395	395	56.50%	223
26	355.4 Power Generation Equipment	0	0	0	56.50%	0
27	380.4 Treatment & Disposal Equipment	0	8,717	8,717	56.50%	4,926
28	381.4 Plant Sewers	0	0	0	56.50%	0
29	382.4 Outfall Sewer Lines	0	4,568	4,568	56.50%	2,581
30	389.4 Other Plant & Misc. Equipment	0	0	0	56.50%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	1,900	1,900	100.00%	1,900
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	1,682	1,682	100.00%	1,682
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	7,913	7,913	100.00%	7,913
38	381.5 Plant Sewers	0	1,068	1,068	100.00%	1,068
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	1,015	1,015	100.00%	1,015
48	375.6 Reuse Transmission & Distr. Sys.	0	418	418	100.00%	418
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	18	18	100.00%	18
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	223	223	100.00%	223
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	730	730	100.00%	730
58	394.7 Laboratory Equipment	0	434	434	100.00%	434
59	395.7 Power Operated Equipment	0	176	176	100.00%	176
60	396.7 Communication Equipment	0	831	831	100.00%	831
61	397.7 Miscellaneous Equipment	0	60	60	100.00%	60
62	398.7 Other Tangible Plant	0	0	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	75,951	75,951		70,000
	Composite NU&U Rate				92.17%	
64	(LESS) AMORTIZATION OF CIAC	0	(56,432)	(56,432)		(52,011)
65	NET DEPRECIATION EXPENSE - SEWER	0	19,518	19,518		17,989
66	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	61	0	61	100.00%	61	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	288	0	288	100.00%	288	(0)	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	12,732	0	12,732	100.00%	12,732	1,136	
10	361.2 Collection Sewers - Gravity	24,105	0	24,105	100.00%	24,105	83	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	5,637	0	5,637	100.00%	5,637	30	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	1,064	0	1,064	100.00%	1,064	(388)	
21	371.3 Pumping Equipment	2,773	0	2,773	100.00%	2,773	(1)	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	394	0	394	62.11%	245	22	
26	355.4 Power Generation Equipment	0	0	0	62.11%	0	0	
27	380.4 Treatment & Disposal Equipment	49,748	0	49,748	62.11%	30,896	25,970	
28	381.4 Plant Sewers	0	0	0	62.11%	0	0	
29	382.4 Outfall Sewer Lines	4,572	0	4,572	62.11%	2,839	258	
30	389.4 Other Plant & Misc. Equipment	0	0	0	62.11%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	2,053	0	2,053	100.00%	2,053	153	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	1,681	0	1,681	100.00%	1,681	(1)	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	7,909	0	7,909	100.00%	7,909	(4)	
38	381.5 Plant Sewers	1,068	0	1,068	100.00%	1,068	(1)	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	1,015	0	1,015	100.00%	1,015	(1)	
48	375.6 Reuse Transmission & Distr. Sys.	418	0	418	100.00%	418	(0)	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	18	0	18	100.00%	18	(0)	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	1,626	0	1,626	100.00%	1,626	1,404	
55	391.7 Transportation Equipment	3,819	0	3,819	100.00%	3,819	3,819	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	730	0	730	100.00%	730	0	
58	394.7 Laboratory Equipment	434	0	434	100.00%	434	(0)	
59	395.7 Power Operated Equipment	176	0	176	100.00%	176	0	
60	396.7 Communication Equipment	848	0	848	100.00%	848	17	
61	397.7 Miscellaneous Equipment	60	0	60	100.00%	60	(0)	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	123,229	0	123,229		102,495	32,495	
	Composite NU&U Rate				83.17%			
64	(LESS) AMORTIZATION OF CIAC	(50,527)	0	(50,527)		(42,026)	9,985	
65	NET DEPRECIATION EXPENSE - SEWER	72,701	0	72,701		60,469	42,480	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Chuluota

Schedule: B-14

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended: 12/31/2007

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	61	0	61	100.00%	61	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	288	0	288	100.00%	288	(0)	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	15,187	0	15,187	100.00%	15,187	2,455	
10	361.2 Collection Sewers - Gravity	24,113	0	24,113	100.00%	24,113	8	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	6,483	0	6,483	100.00%	6,483	845	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	871	0	871	100.00%	871	(194)	
21	371.3 Pumping Equipment	2,773	0	2,773	100.00%	2,773	(1)	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	394	0	394	67.71%	267	22	
26	355.4 Power Generation Equipment	0	0	0	67.71%	0	0	
27	380.4 Treatment & Disposal Equipment	131,816	0	131,816	67.71%	89,248	58,352	
28	381.4 Plant Sewers	0	0	0	67.71%	0	0	
29	382.4 Outfall Sewer Lines	4,573	0	4,573	67.71%	3,096	257	
30	389.4 Other Plant & Misc. Equipment	0	0	0	67.71%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	2,051	0	2,051	100.00%	2,051	(1)	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	1,680	0	1,680	100.00%	1,680	(0)	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	7,907	0	7,907	100.00%	7,907	(2)	
38	381.5 Plant Sewers	1,067	0	1,067	100.00%	1,067	(0)	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	1,014	0	1,014	100.00%	1,014	(0)	
48	375.6 Reuse Transmission & Distr. Sys.	417	0	417	100.00%	417	(0)	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	18	0	18	100.00%	18	(0)	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.7.1 Computer Equipment	4,539	0	4,539	100.00%	4,539	2,913	
55	391.7 Transportation Equipment	9,167	0	9,167	100.00%	9,167	5,347	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	730	0	730	100.00%	730	0	
58	394.7 Laboratory Equipment	434	0	434	100.00%	434	(0)	
59	395.7 Power Operated Equipment	161	0	161	100.00%	161	(15)	
60	396.7 Communication Equipment	848	0	848	100.00%	848	0	
61	397.7 Miscellaneous Equipment	60	0	60	100.00%	60	(0)	
62	398.7 Other Tangible Plant	5,833	0	5,833	100.00%	5,833	5,833	
63	TOTAL DEPRECIATION EXPENSE	222,486	0	222,486		178,314	75,819	
	Composite NU&U Rate				80.15%			
64	(LESS) AMORTIZATION OF CIAC	(73,977)	0	(73,977)		(59,289)	(17,263)	
65	NET DEPRECIATION EXPENSE - SEWER	148,509	0	148,509		119,025	58,555	

Taxes Other Than Income

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

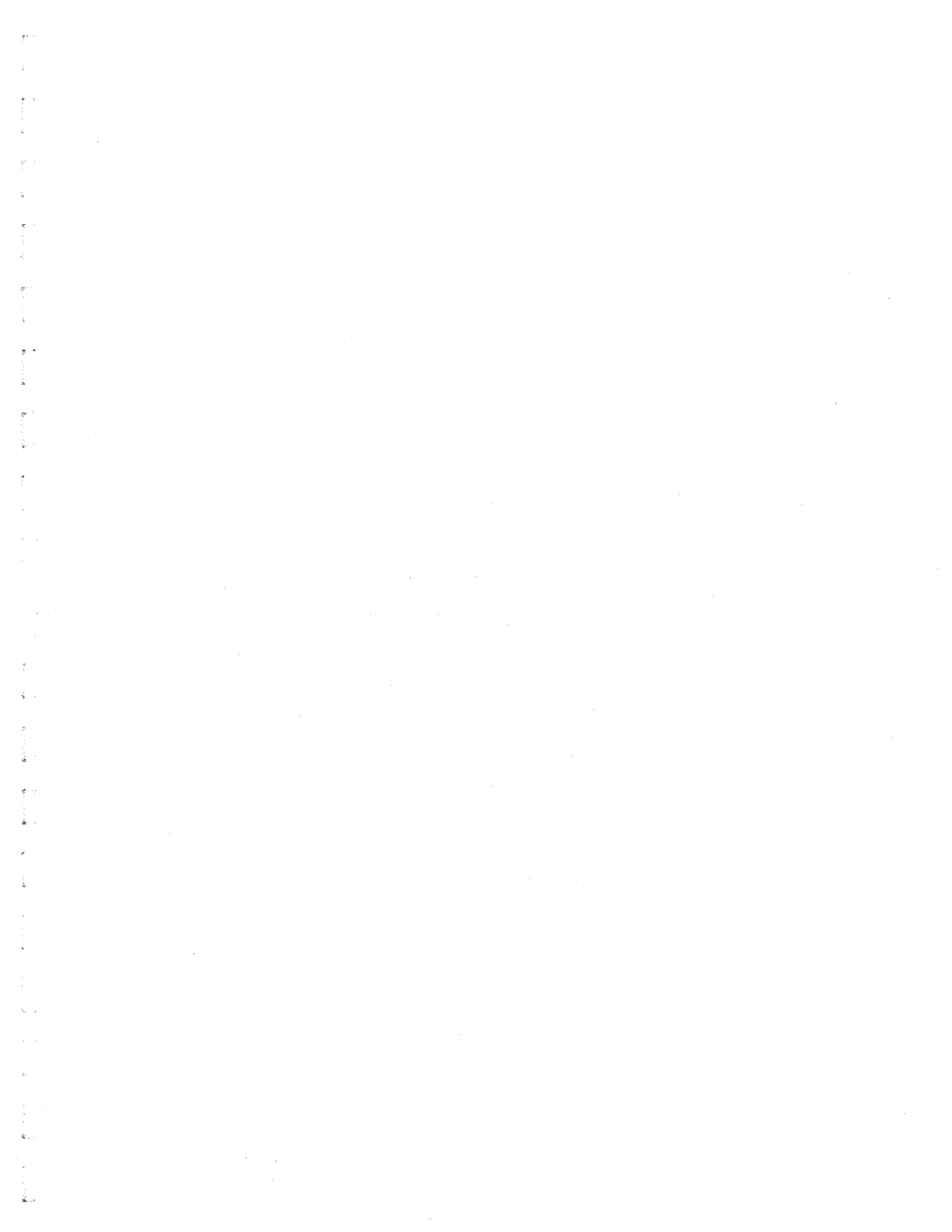
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	29,623	7,120	22,950		59,693	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	29,623	7,120	22,950	0	59,693	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	2,096				2,096	E-13
9	Payroll Tax Adjustment		(1,316)			(1,316)	B-5
10	Plant in Service Adjustment			3,562		3,562	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	2,096	(1,316)	3,562	0	4,342	
13	Adjusted Intermed. Year (2006)	31,720	5,804	26,512	0	64,035	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	1,711				1,711	E-13
16	Payroll Tax Adjustment		(923)			(923)	B-5
17	Plant in Service Adjustment			13,305		13,305	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	1,711	(923)	13,305	0	14,094	
20	Adjusted Projected Rate Year (2007)	33,431	4,881	39,817	0	78,129	
21	RAFTs Assoc. with Revenue Increase	4,326				4,326	B-3
22	Total Projected Rate Year (2007)	37,757	4,881	39,817	0	82,455	
Sewer							
23	Test Year (2005) Per Books	18,292	3,915	56,232		78,439	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 5.16%			(2,903)		(2,903)	
27	Total Test Year Adjustments	0	0	(2,903)	0	(2,903)	
28	Adjusted Test Year (2005)	18,292	3,915	53,329	0	75,536	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	1,920				1,920	E-2
31	Payroll Tax Adjustment		(902)			(902)	B-6
32	Plant in Service Adjustment			8,729		8,729	A-6
33	Non-U&U Adjustment @ 11.23%			(980)		(980)	
34	Total 2006 Adjustments	1,920	(902)	7,749	0	8,767	
35	Adjusted Intermed. Year (2006)	20,212	3,013	61,078	0	84,303	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	969				969	E-2
38	Payroll Tax Adjustment		588			588	B-6
39	Plant in Service Adjustment			32,601		32,601	A-6
40	Non-U&U Adjustment @ 16.04%			(5,228)		(5,228)	
41	Total 2007 Adjustments	969	588	27,373	0	28,930	
42	Adjusted Projected Rate Year (2007)	21,181	3,601	88,451	0	113,233	
43	RAFTs Assoc. with Revenue Increase	12,351				12,351	B-3
43	Total Projected Rate Year (2007)	33,532	3,601	88,451	0	125,584	

Recap Schedules: B-1, B-2

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



**Chuluota
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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State and Federal Income Tax Calculation	C-2	92
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	122,241	(71,203)	51,037	18,591	69,629	(11,537)	58,091	C-2
2	Deferred Income Tax Expense	0	38,571	38,571	(23,441)	15,130	0	15,130	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	122,241	(32,632)	89,609	(4,849)	84,759	(11,537)	73,222	
Sewer									
7	Current Tax Expense	47,604	(13,821)	33,784	29,061	62,845	(78,507)	(15,662)	C-2
8	Deferred Income Tax Expense	0	22,497	22,497	(13,672)	8,825	0	8,825	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	47,604	8,676	56,280	15,389	71,670	(78,507)	(6,837)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Chuluota
 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) Water		(4)		(5)		(6) Sewer		(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	316,891	(114,217)	202,674	128,812	(17,550)	111,262						B-1, B-2
2	Less: Interest Charges	0	(61,101)	(61,101)	0	(18,278)	(18,278)						C-3
3	Taxable Income	316,891	(175,318)	141,574	128,812	(35,829)	92,984						
4	Schedule M Adjustments												
5	Permanent Differences	-	0	0	-	0	0						C-4
6	Timing Differences	0	99,990	99,990	58,319	0	58,319						C-5
7	Total Schedule M Adjustments	0	99,990	99,990	58,319	0	58,319						
8	Taxable Income Before State Taxes	316,891	(275,308)	41,583	70,493	(35,829)	34,664						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	17,429	(15,142)	2,287	3,877	(1,971)	1,907						
13	Federal Taxable Income	299,462	(160,176)	139,286	124,935	(33,858)	91,077						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	104,812	(56,061)	48,750	43,727	(11,850)	31,877						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0						C-7
17	Current Federal Income Taxes	104,812	(56,061)	48,750	43,727	(11,850)	31,877						
18	Summary:												
19	Current State Income Tax	17,429	(15,142)	2,287	3,877	(1,971)	1,907						
20	Current Federal Income Tax	104,812	(56,061)	48,750	43,727	(11,850)	31,877						
21	Total Current Income Tax Expense (To C-1)	122,241	(71,203)	51,037	47,604	(13,821)	33,784						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Chuluota
 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		(7) 12/31/06 Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		
1	Taxable Operating Income before Interest	202,674	41,402	244,076	111,262	9,552	120,815	B-1, B-2
2	Less: Interest Charges	(61,101)	1,162	(59,939)	(18,278)	62,500	44,221	C-3
3	Taxable Income	141,574	42,564	184,137	92,984	72,052	165,036	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	99,990	(60,767)	39,223	58,319	(35,442)	22,877	C-5
7	Total Schedule M Adjustments	99,990	(60,767)	39,223	58,319	(35,442)	22,877	
8	Taxable Income Before State Taxes	41,583	103,330	144,914	34,664	107,494	142,159	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	2,287	5,683	7,970	1,907	5,912	7,819	
13	Federal Taxable Income	139,286	36,881	176,167	91,077	66,140	157,217	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	48,750	12,908	61,658	31,877	23,149	55,026	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	48,750	12,908	61,658	31,877	23,149	55,026	
18	Summary:							
19	Current State Income Tax	2,287	5,683	7,970	1,907	5,912	7,819	
20	Current Federal Income Tax	48,750	12,908	61,658	31,877	23,149	55,026	
21	Total Current Income Tax Expense (To C-1)	51,037	18,591	69,629	33,784	29,061	62,845	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Chuluota
 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	(3) Water		(4) 12/31/07 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/06 Adjusted	2007 Adjustments		(5) 12/31/06 Adjusted	2007 Adjustments		(7) 12/31/07 Adjusted
1	Taxable Operating Income before Interest	244,076	(29,816)	214,260	120,815	(106,884)	13,931	B-1, B-2
2	Less: Interest Charges	(59,939)	(93)	(60,032)	44,221	(96,633)	(52,412)	C-3
3	Taxable Income	184,137	(29,909)	154,228	165,036	(203,517)	(38,481)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	39,223	0	39,223	22,877	0	22,877	C-5
7	Total Schedule M Adjustments	39,223	0	39,223	22,877	0	22,877	
8	Taxable Income Before State Taxes	144,914	(29,909)	115,005	142,159	(203,517)	(61,358)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	7,970	(1,645)	6,325	7,819	(11,193)	(3,375)	
13	Federal Taxable Income	176,167	(28,264)	147,903	157,217	(192,324)	(35,106)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	61,658	(9,892)	51,766	55,026	(67,313)	(12,287)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	61,658	(9,892)	51,766	55,026	(67,313)	(12,287)	
18	Summary:							
19	Current State Income Tax	7,970	(1,645)	6,325	7,819	(11,193)	(3,375)	
20	Current Federal Income Tax	61,658	(9,892)	51,766	55,026	(67,313)	(12,287)	
21	Total Current Income Tax Expense (To C-1)	69,629	(11,537)	58,091	62,845	(78,507)	(15,662)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules	
		Water		2005 Adjusted	Sewer				
		2005 Per Books	2005 Adjustments		2005	2005 Per Books	2005 Adjustments	2005 Adjusted	
1	Interest on Long-Term Debt	0	59,939	59,939	Note*	0	17,117	17,117	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	1,161	1,161		0	1,161	1,161	
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	61,101	61,101		0	18,278	18,278	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)			2,567,833			754,678
Weighted Cost of Long Term Debt (D-1)		2.33%	59,939		2.27%	17,117
Weighted Cost of Short Term Debt (D-1)		0.00%	0		0.00%	0
Adjusted Interest on Debt			59,939			17,117

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Chuluota
 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) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2005 Adjusted	Water 2006 Adjustments	2006 Adjusted	2005 Adjusted	Sewer 2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	59,939	(554)	59,386	17,117	8,600	25,718	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*
4	Other Interest Expense	1,161	0	1,161	1,161	0	1,161	
5	Less: AFUDC	0	(608)	(608)	0	(71,100)	(71,100)	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>61,101</u>	<u>(1,162)</u>	<u>59,939</u>	<u>18,278</u>	<u>(62,500)</u>	<u>(44,221)</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)	2,544,106		1,133,851	
Weighted Cost of Long Term Debt (D-1)	2.32%	59,386	2.30%	25,718
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>59,386</u>		<u>25,718</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Chuluota
 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	Water 2007 Adjustments	2007 Adjusted	2006 Adjusted	Sewer 2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	59,386	646	60,032	25,718	25,533	51,251	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*
4	Other Interest Expense	1,161	0	1,161	1,161	0	1,161	
5	Less: AFUDC	(608)	608	0	(71,100)	71,100	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>59,939</u>	<u>1,254</u>	<u>61,193</u>	<u>(44,221)</u>	<u>96,633</u>	<u>52,412</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)	2,571,783			2,259,574		
Weighted Cost of Long Term Debt (D-1)	2.31%	60,032		2.34%	51,251	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		60,032			51,251	

Book/Tax Differences - Permanent

Florida Public Service Commission

Chuluota

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: C-5

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No. Description	(2)			(3)			(4) 12/31/05 Adjusted	(5)			(6) 12/31/05 Adjusted	(7) 12/31/05 Adjusted	(8) Supporting Schedules
	Water		2005	Sewer		2005		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):												
1 Tax Depreciation & Amortization	0	103,871	103,871	12,016	19,518	31,535							
2 Book Depreciation & Amortization	0	83,269	83,269	0	19,518	19,518							B-13,14
3 Difference	0	20,602	20,602	12,016	0	12,016							
4 Other Timing Differences (Itemize):													
5 Bad Debt	0	30,987	30,987	18,073	0	18,073							
6 Regulatory Assets	0	27,800	27,800	16,214	0	16,214							
7 All Other	0	0	0	0	0	0							
8 Total Timing Differences (To C-2)	0	99,990	99,990	58,319	0	58,319							
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%							
10 State Deferred Taxes	0	5,499	5,499	3,208	0	3,208							
11 Timing Differences for Federal Taxes	0	94,491	94,491	55,112	0	55,112							
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%							
13 Federal Deferred Taxes	0	33,072	33,072	19,289	0	19,289							
14 Total Deferred Taxes (to C-1)	0	38,571	38,571	22,497	0	22,497							

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Chuluota

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)
	Water		Sewer		Sewer			Sewer					
	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules						
Timing Differences:													
1 Tax Depreciation & Amortization	103,871	5,421	109,292	31,535	52,605	84,140							
2 Book Depreciation & Amortization	83,269	6,411	89,681	19,518	53,183	72,701	B-13,14						
3 Difference	20,602	(990)	19,612	12,016	(578)	11,439							
Other Timing Differences (Itemize):													
5 Bad Debt	30,987	(30,987)	0	18,073	(18,073)	0							
6 Regulatory Assets	27,800	(27,800)	0	16,214	(16,214)	0							
7 All Other	0	0	0	0	0	0							
8 Total Timing Differences (To C-2)	99,990	(60,767)	39,223	58,319	(35,442)	22,877							
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%							
10 State Deferred Taxes	5,499	(3,342)	2,157	3,208	(1,949)	1,258							
11 Timing Differences for Federal Taxes	94,491	(57,425)	37,066	55,112	(33,493)	21,619							
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%							
13 Federal Deferred Taxes	33,072	(20,099)	12,973	19,289	(11,723)	7,567							
14 Total Deferred Taxes (to C-1)	38,571	(23,441)	15,130	22,497	(13,672)	8,825							

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Chuluota
 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) Water			(6) Sewer			(8) Supporting Schedules
	(2) 12/31/06 Adjusted	(3) 2007 Adjustments	(4) 12/31/07 Adjusted	(5) 12/31/06 Adjusted	(6) 2006 Adjustments	(7) 12/31/07 Adjusted	
Timing Differences:							
1 Tax Depreciation & Amortization	109,292	8,700	117,993	84,140	75,808	159,948	
2 Book Depreciation & Amortization	89,681	8,700	98,381	72,701	75,808	148,509	B-13,14
3 Difference	19,612	0	19,612	11,439	0	11,439	
4 Other Timing Differences (Itemize):							
5 Bad Debt	0	0	0	0	0	0	
6 Regulatory Assets	0	0	0	0	0	0	
7 All Other	0	0	0	0	0	0	
8 Total Timing Differences (To C-2)	39,223	0	39,223	22,877	0	22,877	
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10 State Deferred Taxes	2,157	0	2,157	1,258	0	1,258	
11 Timing Differences for Federal Taxes	37,066	0	37,066	21,619	0	21,619	
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13 Federal Deferred Taxes	12,973	0	12,973	7,567	0	7,567	
14 Total Deferred Taxes (to C-1)	15,130	0	15,130	8,825	0	8,825	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Chuluota

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			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	2,043	12,244	14,287				2,043	12,244	14,287
4	2006	2,542	15,235	17,777				2,542	15,235	17,777
5	2007	3,041	18,226	21,267				3,041	18,226	21,267
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	885	5,306	6,192				885	5,306	6,192
9	2006	1,102	6,603	7,704				1,102	6,603	7,704
10	2007	1,318	7,899	9,217				1,318	7,899	9,217

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
	Account No. 28306			
	Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	2,043	2,043
4	2006	2,043	499	2,542
5	2007	2,542	499	3,041
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	885	885
9	2006	885	216	1,102
10	2007	1,102	216	1,318

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Chuluota

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
		Account No. 28305		
		Deferred Federal Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	12,244	12,244
4	2006	12,244	2,991	15,235
5	2007	15,235	2,991	18,226
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	5,306	5,306
9	2006	5,306	1,296	6,603
10	2007	6,603	1,296	7,899

Investment Tax Credits - Analysis

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

Florida Public Service Commission

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

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

(1)	(2)	8% ITC				(7)	10% ITC				(13)	
		Amount Realized		Amortization			(8)	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					

Investment Tax Credits - Company Policies**Florida Public Service Commission****Chuluota**

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

Chuluota

Schedule: C-7

Docket No. 060368-WS

Page: 4 of 4

Test Year Ending 12/31/05

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

Chuluota

Schedule: C-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

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

Income Tax Returns**Florida Public Service Commission**

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

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

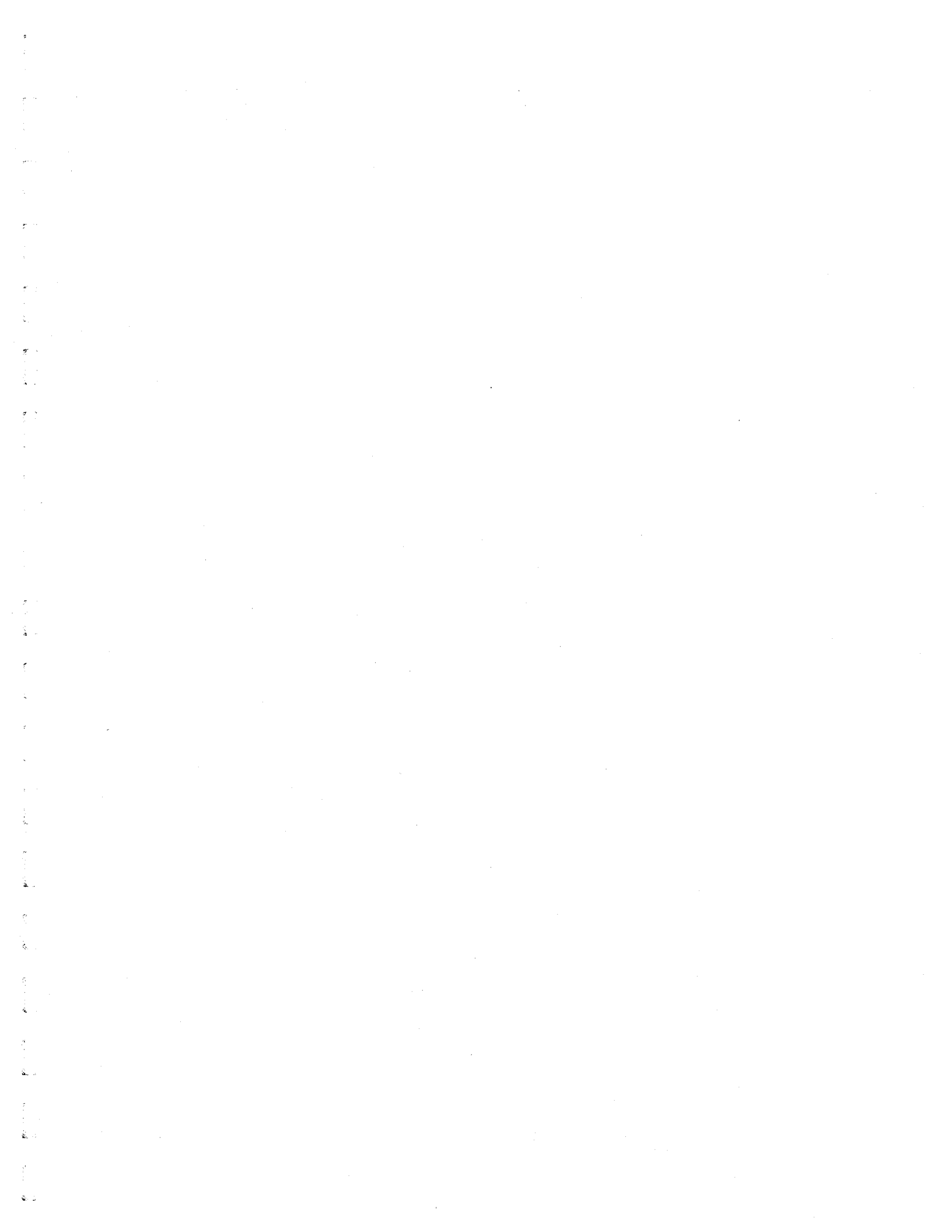
Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available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



**Chuluota
CAPITAL SCHEDULES**

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

Schedule of Requested Cost of Capital

13 Month Average balance

Chuluota**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	998,991	38.90%	6.00%	2.33%	59,939	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	1,498,487	58.36%	10.12%	5.91%	151,647	D-2
5	Customer Deposits	19,352	0.75%	6.00%	0.05%	1,161	D-2
6	Accumulated Deferred Income Taxes	51,003	1.99%	0.00%	0.00%	0	D-2
7	Total	<u>2,567,833</u>	<u>100.00%</u>		<u>8.29%</u>	<u>212,747</u>	
SEWER							
8	Long-Term Debt	285,289	37.80%	6.00%	2.27%	17,117	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	427,933	56.70%	10.12%	5.74%	43,307	D-2
12	Customer Deposits	19,352	2.56%	6.00%	0.15%	1,161	D-2
13	Accumulated Deferred Income Taxes	22,104	2.93%	0.00%	0.00%	0	D-2
14	Total	<u>754,678</u>	<u>100.00%</u>		<u>8.16%</u>	<u>61,585</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Chuluota**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	982,818	38.63%	6.00%	2.32%	58,969	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	1,474,226	57.95%	10.12%	5.86%	149,192	D-2
5	Customer Deposits	19,352	0.76%	6.00%	0.05%	1,161	D-2
6	Accumulated Deferred Income Taxes	67,711	2.66%	0.00%	0.00%	0	D-2
7	Total	<u>2,544,106</u>	<u>100.00%</u>		<u>8.23%</u>	<u>209,322</u>	
SEWER							
8	Long-Term Debt	434,062	38.28%	6.00%	2.30%	26,044	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	651,093	57.42%	10.12%	5.81%	65,891	D-2
12	Customer Deposits	19,352	1.71%	6.00%	0.10%	1,161	D-2
13	Accumulated Deferred Income Taxes	29,345	2.59%	0.00%	0.00%	0	D-2
14	Total	<u>1,133,851</u>	<u>100.00%</u>		<u>8.21%</u>	<u>93,095</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER						
1	Long-Term Debt	988,145	38.42%	6.00%	2.31%	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	1,482,217	57.63%	10.12%	5.83%	D-2
5	Customer Deposits	19,352	0.75%	6.00%	0.05%	D-2
6	Accumulated Deferred Income Taxes	82,069	3.19%	0.00%	0.00%	D-2
7	Total	<u>2,571,783</u>	<u>100.00%</u>		<u>8.18%</u>	<u>210,450</u>
SEWER						
8	Long-Term Debt	881,862	39.03%	6.00%	2.34%	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	1,322,793	58.54%	10.12%	5.92%	D-2
12	Customer Deposits	19,352	0.86%	6.00%	0.05%	D-2
13	Accumulated Deferred Income Taxes	35,568	1.57%	0.00%	0.00%	D-2
14	Total	<u>2,259,574</u>	<u>100.00%</u>		<u>8.32%</u>	<u>187,939</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Chuluota

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Class of Capital	(1) Average Test Year	(3) (4) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)			
Water							
1	Long-Term Debt	0			998,991	998,991	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	2,497,478			(998,991)	1,498,487	
5	Customer Deposits	19,352				19,352	D-7
6	Accumulated Deferred Income Taxes	51,003				51,003	
7	Total	<u>2,567,833</u>			<u>0</u>	<u>2,567,833</u>	A-1
Sewer							
8	Long-Term Debt	0			285,289	285,289	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	713,222			(285,289)	427,933	
12	Customer Deposits	19,352				19,352	
13	Accumulated Deferred Income Taxes	22,104				22,104	
14	Total	<u>754,678</u>			<u>0</u>	<u>754,678</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

Chuluota

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
Water							
1	Long-Term Debt	982,818				982,818	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,474,226				1,474,226	
5	Customer Deposits	19,352				19,352	D-7
6	Accumulated Deferred Income Taxes	67,711				67,711	
7	Total	<u>2,544,106</u>			<u>0</u>	<u>2,544,106</u>	A-1
Sewer							
8	Long-Term Debt	434,062				434,062	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	651,093				651,093	
12	Customer Deposits	19,352				19,352	D-7
13	Accumulated Deferred Income Taxes	29,345				29,345	
14	Total	<u>1,133,851</u>			<u>0</u>	<u>1,133,851</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

Chuluota

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) Average Test Year	(2) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	988,145				988,145	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,482,217				1,482,217	
5	Customer Deposits	19,352				19,352	D-7
6	Accumulated Deferred Income Taxes	82,069				82,069	
7	Total	<u>2,571,783</u>			<u>0</u>	<u>2,571,783</u>	A-1
Sewer							
8	Long-Term Debt	881,862				881,862	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	1,322,793				1,322,793	
12	Customer Deposits	19,352				19,352	D-7
13	Accumulated Deferred Income Taxes	35,568				35,568	
14	Total	<u>2,259,574</u>			<u>0</u>	<u>2,259,574</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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



Chuluota RATES SCHEDULES

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Rate Schedule - Water

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	9.96	10.05		10.25	11.60	26.52
3	3/4"	14.95	15.09		15.39	17.42	39.78
4	1"	24.89	25.13		25.64	29.02	66.31
5	1-1/2"	49.81	50.28		51.29	58.05	132.62
6	2"	79.69	80.45		82.07	92.89	212.19
7	3"	159.37	160.89		164.14	185.78	424.37
8	4"	249.02	251.39		256.46	290.27	663.08
9	6"	498.05	502.79		512.93	580.55	1,326.16
10	8"	796.87	804.46		820.69	928.88	2,121.85
11	10"	1,145.51	1,156.42		1,179.75	1,335.28	3,050.16
12	Gallonge charge, Block 1	3.77	3.81		3.89	4.40	2.29
13	Block 2	-	-		-	-	2.87
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	9.96	10.05		10.25	11.60	26.52
17	3/4"	14.95	15.09		15.39	17.42	39.78
18	1"	24.89	25.13		25.64	29.02	66.31
19	1-1/2"	49.81	50.28		51.29	58.05	132.62
20	2"	79.69	80.45		82.07	92.89	212.19
21	3"	159.37	160.89		164.14	185.78	424.37
22	4"	249.02	251.39		256.46	290.27	663.08
23	6"	498.05	502.79		512.93	580.55	1,326.16
24	8"	796.87	804.46		820.69	928.88	2,121.85
25	10"	1,145.51	1,156.42		1,179.75	1,335.28	3,050.16
26	Gallonge charge	3.77	3.81		3.89	4.40	2.29
27	Multi-Family						
28	5/8" X 3/4"	9.96	10.05		10.25	11.60	26.52
29	3/4"	14.95	15.09		15.39	17.42	39.78
30	1"	24.89	25.13		25.64	29.02	66.31
31	1-1/2"	49.81	50.28		51.29	58.05	132.62
32	2"	79.69	80.45		82.07	92.89	212.19
33	3"	159.37	160.89		164.14	185.78	424.37
34	4"	249.02	251.39		256.46	290.27	663.08
35	6"	498.05	502.79		512.93	580.55	1,326.16
36	8"	796.87	804.46		820.69	928.88	2,121.85
37	10"	1,145.51	1,156.42		1,179.75	1,335.28	3,050.16
38	Gallonge charge	3.77	3.81		3.89	4.40	2.29
39	Fire Protection						
40	2"	6.65	6.71		6.85	7.75	53.05
41	3"	13.28	13.41		13.68	15.48	106.09
42	4"	20.75	20.95		21.37	24.19	165.77
43	6"	41.49	41.89		42.74	48.37	331.54
44	8"	66.40	67.03		68.38	77.39	530.46
45	10"	95.46	96.37		98.31	111.27	762.54

Rate Schedule - Sewer

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	21.60	21.81		22.01	20.31	61.77
3	3/4"	21.60	21.81		22.01	20.31	92.66
4	1"	21.60	21.81		22.01	20.31	154.44
5	1-1/2"	21.60	21.81		22.01	20.31	308.87
6	2"	21.60	21.81		22.01	20.31	494.20
7	3"	21.60	21.81		22.01	20.31	988.40
8	4"	21.60	21.81		22.01	20.31	1,544.37
9	6"	21.60	21.81		22.01	20.31	3,088.75
10	8"	21.60	21.81		22.01	20.31	4,942.00
11	10"	21.60	21.81		22.01	20.31	7,104.12
12	Gallonge cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonge Charge, Capped Usage	7.86	7.94		8.01	7.39	7.05
14							
15	Commerical						
16	5/8" X 3/4"	21.60	21.81		22.01	20.31	61.77
17	3/4"	32.41	32.73		33.03	30.49	92.66
18	1"	54.01	54.54		55.03	50.79	154.44
19	1-1/2"	108.01	109.06		110.05	101.57	308.87
20	2"	172.83	174.51		176.09	162.52	494.20
21	3"	345.65	349.01		352.17	325.04	988.40
22	4"	540.09	545.34		550.28	507.88	1,544.37
23	6"	1,080.16	1,090.67		1,100.56	1,015.77	3,088.75
24	8"	1,728.26	1,745.07		1,760.89	1,625.22	4,942.00
25	10"	2,484.39	2,508.55		2,531.29	2,336.26	7,104.12
26	Gallonge charge	9.42	9.51		9.60	8.86	8.46
27	Multi-Family						
28	5/8" X 3/4"	21.60	21.81		22.01	20.31	61.77
29	3/4"	32.41	32.73		33.03	30.49	92.66
30	1"	54.01	54.54		55.03	50.79	154.44
31	1-1/2"	108.01	109.06		110.05	101.57	308.87
32	2"	172.83	174.51		176.09	162.52	494.20
33	3"	345.65	349.01		352.17	325.04	988.40
34	4"	540.09	545.34		550.28	507.88	1,544.37
35	6"	1,080.16	1,090.67		1,100.56	1,015.77	3,088.75
36	8"	1,728.26	1,745.07		1,760.89	1,625.22	4,942.00
37	10"	2,484.39	2,508.55		2,531.29	2,336.26	7,104.12
38	Gallonge charge	9.42	9.51		9.60	8.86	8.46
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	53.99	54.52		55.01	50.77	129.72
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	14,787	121,669	Split Yr	148,283	10.25	151,567	NA	26.52	392,151
3	3/4"	0	0	Split Yr	0	15.39	0	NA	39.78	0
4	1"	72	467	Split Yr	1,805	25.64	1,846	NA	66.31	4,774
5	1-1/2"	0	0	Split Yr	0	51.29	0	NA	132.62	0
6	2"	0	0	Split Yr	0	82.07	0	NA	212.19	0
7	3"	0	0	Split Yr	0	164.14	0	NA	424.37	0
8	4"	0	0	Split Yr	0	256.46	0	NA	663.08	0
9	Gallorage									
10	Block 1	-	122,136	Split Yr	464,172	3.89	475,109	66,055	2.29	151,266
11	Block 2	-		Split Yr	0	-	0	56,081	2.87	160,952
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>14,859</u>	<u>122,136</u>		<u>614,260</u>		<u>628,522</u>	<u>122,136</u>		<u>709,144</u>
14	Average Bill				<u>41.34</u>		<u>42.30</u>			<u>47.72</u>
15	Commerical									
16	5/8" X 3/4"	96	526	Split Yr	963	10.25	984	NA	26.52	2,546
17	3/4"	0	0	Split Yr	0	15.39	0	NA	39.78	0
18	1"	65	2,427	Split Yr	1,631	25.64	1,667	NA	66.31	4,310
19	1-1/2"	24	651	Split Yr	1,204	51.29	1,231	NA	132.62	3,183
20	2"	48	2,170	Split Yr	3,852	82.07	3,939	NA	212.19	10,185
21	3"	12	1,833	Split Yr	1,926	164.14	1,970	NA	424.37	5,092
22	4"	0	0	Split Yr	0	256.46	0	NA	663.08	0
23										
24	Gallorage	-	7,607	Split Yr	28,926	3.89	29,591	0	2.29	17,420
25										
26										
27	Total Commercial	<u>245</u>	<u>7,607</u>		<u>38,502</u>		<u>39,382</u>	<u>0</u>		<u>42,737</u>
28	Average Bill				<u>157.15</u>		<u>160.74</u>			<u>174.43</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	10.25	0	NA	26.52	0
31	3/4"	0	0	Split Yr	0	15.39	0	NA	39.78	0
32	1"	0	0	Split Yr	0	25.64	0	NA	66.31	0
33	1-1/2"	0	0	Split Yr	0	51.29	0	NA	132.62	0
34	2"	0	0	Split Yr	0	82.07	0	NA	212.19	0
35	3"	0	0	Split Yr	0	164.14	0	NA	424.37	0
36	4"	0	0	Split Yr	0	256.46	0	NA	663.08	0
37										
38	Gallorage	-	0	Split Yr	0	3.89	0	0	2.29	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	6.85	0	NA	53.05	0
45	3"	0	NA	Split Yr	0	13.68	0	NA	106.09	0
46	4"	0	NA	Split Yr	0	21.37	0	NA	165.77	0
47	6"	0	NA	Split Yr	0	42.74	0	NA	331.54	0
48	8"	0	NA	Split Yr	0	68.38	0	NA	530.46	0
49	10"	0	NA	Split Yr	0	98.31	0	NA	762.54	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>652,762</u>		<u>667,904</u>			<u>751,881</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				5,538		5,538			8,724
59	Total Revenue				<u>658,300</u>		<u>673,442</u>			<u>760,605</u>
60	Booked Revenue				<u>678,415</u>					
61	Difference				(20,115) =	-3.0%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	3,623	29,059	9.96	36,085
3	3/4"	0	0	14.95	0
4	1"	18	105	24.89	448
5	1-1/2"	0	0	49.81	0
6	2"	0	0	79.69	0
7	3"	0	0	159.37	0
8	4"	0	0	249.02	0
9	Gallorage				
10	Block 1	-	29,164	3.77	109,947
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>3,641</u>	<u>29,164</u>		<u>146,480</u>
14	Average Bill				<u>40.23</u>
15	Commerical				
16	5/8" X 3/4"	24	100	9.96	239
17	3/4"	0	0	14.95	0
18	1"	12	522	24.89	299
19	1-1/2"	6	163	49.81	299
20	2"	12	526	79.69	956
21	3"	3	101	159.37	478
22	4"	0	0	249.02	0
23					
24	Gallorage	-	1,411	3.77	5,319
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>57</u>	<u>1,411</u>		<u>7,589</u>
28	Average Bill				<u>133.15</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.96	0
31	3/4"	0	0	14.95	0
32	1"	0	0	24.89	0
33	1-1/2"	0	0	49.81	0
34	2"	0	0	79.69	0
35	3"	0	0	159.37	0
36	4"	0	0	249.02	0
37					
38	Gallorage	-	0	3.77	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	6.65	0
45	2"	0	NA	13.28	0
46	3"	0	NA	20.75	0
47	4"	0	NA	41.49	0
48	6"	0	NA	66.40	0
49	8"	0	NA	95.46	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>154,070</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	11,164	92,610	10.05	112,198
3	3/4"	0	0	15.09	0
4	1"	54	362	25.13	1,357
5	1-1/2"	0	0	50.28	0
6	2"	0	0	80.45	0
7	3"	0	0	160.89	0
8	4"	0	0	251.39	0
9	Gallorage				
10	Block 1	-	92,972	3.81	354,224
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>11,218</u>	<u>92,972</u>		<u>467,779</u>
14	Average Bill				<u>41.70</u>
15	Commerical				
16	5/8" X 3/4"	72	426	10.05	724
17	3/4"	0	0	15.09	0
18	1"	53	1,906	25.13	1,332
19	1-1/2"	18	488	50.28	905
20	2"	36	1,645	80.45	2,896
21	3"	9	1,732	160.89	1,448
22	4"	0	0	251.39	0
23					
24	Gallorage	-	6,196	3.81	23,608
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>188</u>	<u>6,196</u>		<u>30,912</u>
28	Average Bill				<u>164.43</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	10.05	0
31	3/4"	0	0	15.09	0
32	1"	0	0	25.13	0
33	1-1/2"	0	0	50.28	0
34	2"	0	0	80.45	0
35	3"	0	0	160.89	0
36	4"	0	0	251.39	0
37					
38	Gallorage	-	0	3.81	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	6.71	0
45	2"	0	NA	13.41	0
46	3"	0	NA	20.95	0
47	4"	0	NA	41.89	0
48	6"	0	NA	67.03	0
49	8"	0	NA	96.37	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>498,692</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota
Docket No. 060368-WS
Schedule Period: 4/15/05 - 12/31/05

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

0
Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	5,093	24,178	21.81	111,078
3	3/4"	0	0	21.81	0
4	1"	0	0	21.81	0
5	1-1/2"	0	0	21.81	0
6	2"	0	0	21.81	0
7	3"	0	0	21.81	0
8	4"	0	0	21.81	0
9	Gallorage cap				
10	Capped Usage	-	24,178	7.94	191,973
11	Usage Above Cap	-			
12					
13	Total Residential	<u>5,093</u>	<u>24,178</u>		<u>303,052</u>
14	Average Bill				<u>59.50</u>
15	Commerical				
16	5/8" X 3/4"	36	183	21.81	785
17	3/4"	0	0	32.73	0
18	1"	9	410	54.54	491
19	1-1/2"	0	0	109.06	0
20	2"	0	0	174.51	0
21	3"	0	0	349.01	0
22	4"	0	0	545.34	0
23					
24	Gallorage	-	593	9.51	5,639
25	Total Commercial	<u>45</u>	<u>593</u>		<u>6,915</u>
26	Average Bill				<u>153.68</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	21.81	0
29	3/4"	0	0	32.73	0
30	1"	0	0	54.54	0
31	1-1/2"	0	0	109.06	0
32	2"	0	0	174.51	0
33	3"	0	0	349.01	0
34	4"	0	0	545.34	0
35					
36	Gallorage	-	0	9.51	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>309,967</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Chuluota

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	1,193	17	0	0	0	1,210
2	Feb-05	1,218	17	0	0	0	1,235
3	Mar-05	1,225	17	0	0	0	1,242
4	Apr-05	1,225	17	0	0	0	1,242
5	May-05	1,225	19	0	0	0	1,244
6	Jun-05	1,222	19	0	0	0	1,241
7	Jul-05	1,226	19	0	0	0	1,245
8	Aug-05	1,226	19	0	0	0	1,245
9	Sep-05	1,260	19	0	0	0	1,279
10	Oct-05	1,261	21	0	0	0	1,282
11	Nov-05	1,263	21	0	0	0	1,284
12	Dec-05	1,265	21	0	0	0	1,286
13	Total Water	14,809	226	0	0	0	15,035

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	516	4	0	0	0	520
15	Feb-05	520	4	0	0	0	524
16	Mar-05	520	5	0	0	0	525
17	Apr-05	522	6	0	0	0	528
18	May-05	526	6	0	0	0	532
19	Jun-05	531	5	0	0	0	536
20	Jul-05	540	5	0	0	0	545
21	Aug-05	543	5	0	0	0	548
22	Sep-05	550	5	0	0	0	555
23	Oct-05	552	5	0	0	0	557
24	Nov-05	555	5	0	0	0	560
25	Dec-05	557	5	0	0	0	562
26	Total Sewer	6,432	60	0	0	0	6,492

Miscellaneous Service Charges

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

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

WATER

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

SEWER

Line No.	(1) Type Charge	(2) Present		(4) Proposed		(5)
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
7	Initial Connection	Actual cost	Actual cost	Actual cost		Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost		Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost		Actual cost
10	Premises Visit	-	-	24.00		31.00
11	Insufficient Funds	20.00	-	21.00		-
12	Late Payment Fees	-	-	-		-

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	1,035	0	0	0	60	1,095
2	Feb-05	375	0	0	0	0	375
3	Mar-05	225	0	0	0	20	245
4	Apr-05	300	0	0	0	0	300
5	May-05	315	0	0	0	40	355
6	Jun-05	479	0	0	0	0	479
7	Jul-05	420	0	0	0	20	440
8	Aug-05	284	0	0	0	40	324
9	Sep-05	825	0	0	0	40	865
10	Oct-05	545	0	0	0	0	545
11	Nov-05	225	0	0	0	20	245
12	Dec-05	270	0	0	0	0	270
13	Total Water	<u>5,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>240</u>	<u>5,538</u>
14	Annual Events	353	0	0	0	12	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	5,298	0	0	0	240	5,538
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	8,472	0	0	0	252	8,724
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Chuluota

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Chuluota

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****Chuluota****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Chuluota

Schedule: E-9

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

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

Service Availability Charges Schedule

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	Proposed Charges
WATER			
1	Service Installation Charge	143.00	251.00
2	(Service Line Size)	154.00	278.00
3		202.00	403.00
4		245.00	513.00
5		Actual Costs	Actual Costs
6	Meter Installation Fee	90.00	138.00
7	(Meter Size)	110.00	138.00
8		140.00	138.00
9		300.00	274.00
10		385.00	430.00
11		Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee	Actual Costs	Actual Costs
13	Plant/System Capacity Charge	700.00	700.00
14	Main Extension Charge	446.00	446.00
SEWER			
15	Service Installation Charge		1,500.00
16	over 4"		Actual Costs
17	4" Unpaved	170.00	
18	6" Unpaved	227.00	
19	4" Paved	548.00	
20	6" Paved	605.00	
21	Plant/System Capacity Charge	1,300.00	1,300.00
22	Main Extension Charge	480.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Chuluota

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Chuluota
 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	Residential											
2	5/8" X 3/4"	14,787	Note A	15,531	121,669	Note B	127,791	10.25	159,193		26.52	411,882
3	3/4"	0		0	0		0	15.39	0		39.78	0
4	1"	72		72	467		467	25.64	1,846		66.31	4,774
5	1-1/2"	0		0	0		0	51.29	0		132.62	0
6	2"	0		0	0		0	82.07	0		212.19	0
7	3"	0		0	0		0	164.14	0		424.37	0
8	4"	0		0	0		0	256.46	0		663.08	0
9	Gallonge											
10	Block 1	-		0	122,136		128,258	3.89	498,922	69,379	2.29	158,878
11	Block 2	-		0	0		0	-	0	58,879	2.87	168,982
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	<u>14,859</u>		<u>15,603</u>	<u>122,136</u>		<u>128,258</u>		<u>659,961</u>	<u>128,258</u>		<u>744,516</u>
14												
15	Commerical											
16	5/8" X 3/4"	96		96	526		526	10.25	984		26.52	2,546
17	3/4"	0		0	0		0	15.39	0		39.78	0
18	1"	65		65	2,427		2,427	25.64	1,667		66.31	4,310
19	1-1/2"	24		24	651		651	51.29	1,231		132.62	3,183
20	2"	48		48	2,170		2,170	82.07	3,939		212.19	10,185
21	3"	12		12	1,833		1,833	164.14	1,970		424.37	5,092
22	4"	0		0	0		0	256.46	0		663.08	0
23												
24	Gallonge	-		0	7,607		7,607	3.89	29,591	7,607	2.29	17,420
25	Total Commerical	<u>245</u>		<u>245</u>	<u>0</u>		<u>7,607</u>		<u>39,382</u>	<u>7,607</u>		<u>42,737</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.25	0		26.52	0
29	3/4"	0		0	0		0	15.39	0		39.78	0
30	1"	0		0	0		0	25.64	0		66.31	0
31	1-1/2"	0		0	0		0	51.29	0		132.62	0
32	2"	0		0	0		0	82.07	0		212.19	0
33	3"	0		0	0		0	164.14	0		424.37	0
34	4"	0		0	0		0	256.46	0		663.08	0
35												
36	Gallonge	-		0	0		0	3.89	0	0	2.29	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0		53.05	0
41	3"	0		0				-	0		106.09	0
42	4"	0		0				-	0		165.77	0
43	6"	0		0				-	0		331.54	0
44	8"	0		0				-	0		530.46	0
45	10"	0		0				-	0		762.54	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	Subtotals	<u>15,104</u>		<u>15,848</u>	<u>122,136</u>		<u>135,865</u>		<u>699,343</u>	<u>135,865</u>		<u>787,253</u>
50	Misc. Service Charge								5,538			8,724
51	Total Revenue								<u>704,881</u>			<u>795,977</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

Chuluota
 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 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.		
1	Residential											
2	5/8" X 3/4"	15,531	Note A	16,431	127,791	Note B	135,196	10.25	168,418	26.52	435,750	
3	3/4"	0		0	0		0	15.39	0	39.78	0	
4	1"	72		72	467		467	25.64	1,846	66.31	4,774	
5	1-1/2"	0		0	0		0	51.29	0	132.62	0	
6	2"	0		0	0		0	82.07	0	212.19	0	
7	3"	0		0	0		0	164.14	0	424.37	0	
8	4"	0		0	0		0	256.46	0	663.08	0	
9	Gallonge											
10	Block 1	0		0	128,258		135,663	3.89	527,729	73,399	2.29	168,084
11	Block 2	0		0	0		0	-	0	62,264	2.87	178,698
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	<u>15,603</u>		<u>16,503</u>	<u>128,258</u>		<u>135,663</u>		<u>697,993</u>	<u>135,663</u>		<u>787,306</u>
14												
15	Commerical											
16	5/8" X 3/4"	96		96	526		526	10.25	984	26.52	2,546	
17	3/4"	0		0	0		0	15.39	0	39.78	0	
18	1"	65		65	2,427		2,427	25.64	1,667	66.31	4,310	
19	1-1/2"	24		24	651		651	51.29	1,231	132.62	3,183	
20	2"	48		48	2,170		2,170	82.07	3,939	212.19	10,185	
21	3"	12		12	1,833		1,833	164.14	1,970	424.37	5,092	
22	4"	0		0	0		0	256.46	0	663.08	0	
23												
24	Gallonge	<u>0</u>		<u>0</u>	<u>7,607</u>		<u>7,607</u>	<u>3.89</u>	<u>29,591</u>	<u>7,607</u>	<u>2.29</u>	<u>17,420</u>
25	Total Commercial	<u>245</u>		<u>245</u>	<u>7,607</u>		<u>7,607</u>		<u>39,382</u>	<u>7,607</u>		<u>42,737</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.25	0	26.52	0	
29	3/4"	0		0	0		0	15.39	0	39.78	0	
30	1"	0		0	0		0	25.64	0	66.31	0	
31	1-1/2"	0		0	0		0	51.29	0	132.62	0	
32	2"	0		0	0		0	82.07	0	212.19	0	
33	3"	0		0	0		0	164.14	0	424.37	0	
34	4"	0		0	0		0	256.46	0	663.08	0	
35												
36	Gallonge	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>3.89</u>	<u>0</u>	<u>0</u>	<u>2.29</u>	<u>0</u>
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0	53.05	0	
41	3"	0		0				-	0	106.09	0	
42	4"	0		0				-	0	165.77	0	
43	6"	0		0				-	0	331.54	0	
44	8"	0		0				-	0	530.46	0	
45	10"	0		0				-	0	762.54	0	
46	Per Hydrant	0		0				-	0		0	
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>		<u>0</u>	
48												
49	Subtotals	<u>15,848</u>		<u>16,748</u>	<u>135,865</u>		<u>143,270</u>		<u>737,375</u>	<u>143,270</u>		<u>830,042</u>
50	Misc. Service Charge								<u>5,538</u>			<u>8,724</u>
51	Total Revenue								<u>742,913</u>			<u>838,766</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

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	6,727	Note A	7,363	31,762	Note B	34,765	22.01	162,060		61.77	454,813
3	3/4"	0		0	0		0	22.01	0		92.66	0
4	1"	0		0	0		0	22.01	0		154.44	0
5	1-1/2"	0		0	0		0	22.01	0		308.87	0
6	2"	0		0	0		0	22.01	0		494.20	0
7	3"	0		0	0		0	22.01	0		988.40	0
8	4"	0		0	0		0	22.01	0		1,544.37	0
9	Gallage cap (gallons)										6,000	
10	Capped Usage	-			31,762		34,765	8.01	278,467	34,765	7.05	245,093
11	Usage Above Cap	-			41,400		45,314			45,314		
12												
13	Total Residential	6,727		7,363	73,162		80,079		440,527	80,079		699,906
14												
15	Commerical											
16	5/8" X 3/4"	48		48	256		256	22.01	1,056		61.77	2,965
17	3/4"	0		0	0		0	33.03	0		92.66	0
18	1"	12		12	463		463	55.03	660		154.44	1,853
19	1-1/2"	0		0	0		0	110.05	0		308.87	0
20	2"	0		0	0		0	176.09	0		494.20	0
21	3"	0		0	0		0	352.17	0		988.40	0
22	4"	0		0	0		0	550.28	0		1,544.37	0
23									0			
24	Gallage	-			719		719	9.60	6,902	719	8.46	6,083
25	Total Commercial	60		60	0		719		8,619	719		10,901
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	22.01	0		61.77	0
29	3/4"	0		0	0		0	33.03	0		92.66	0
30	1"	0		0	0		0	55.03	0		154.44	0
31	1-1/2"	0		0	0		0	110.05	0		308.87	0
32	2"	0		0	0		0	176.09	0		494.20	0
33	3"	0		0	0		0	352.17	0		988.40	0
34	4"	0		0	0		0	550.28	0		1,544.37	0
35												
36	Gallage	-		0	0		0	9.60	0	0	8.46	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Flat Rate											
40	Res. Wastewater Only	0		0				-	0		129.72	0
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	0		0					0			0
44	Subtotals	6,787		7,423	73,162		80,798		449,146	80,798		710,807
45	Misc. Service Charge								0			0
46	Total Revenue								<u>449,146</u>			<u>710,807</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

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Year 2007 Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Factor	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	7,363	Note A	7,723	7,584	Note B	36,465	22.01	169,983		61.77	477,050
3	3/4"	0		0	0		0	22.01	0		92.66	0
4	1"	0		0	0		0	22.01	0		154.44	0
5	1-1/2"	0		0	0		0	22.01	0		308.87	0
6	2"	0		0	0		0	22.01	0		494.20	0
7	3"	0		0	0		0	22.01	0		988.40	0
8	4"	0		0	0		0	22.01	0		1,544.37	0
9	Gallongage cap (gallons)											6,000
10	Capped Usage				7,584		36,465	8.01	292,082	36,465	7.05	257,078
11	Usage Above Cap				0		47,530			47,529		
1	Total Residential	<u>7,363</u>		<u>7,723</u>	<u>7,584</u>		<u>83,994</u>		<u>462,065</u>	<u>83,994</u>		<u>734,128</u>
2												
3	Commerical											
4	5/8" X 3/4"	48		48	73		256	22.01	1,056		61.77	2,965
5	3/4"	0		0	0		0	33.03	0		92.66	0
6	1"	12		12	53		463	55.03	660		154.44	1,853
7	1-1/2"	0		0	0		0	110.05	0		308.87	0
8	2"	0		0	0		0	176.09	0		494.20	0
9	3"	0		0	0		0	352.17	0		988.40	0
10	4"	0		0	0		0	550.28	0		1,544.37	0
11									0			
12	Gallongage				126		719	9.60	6,902	719	8.46	6,083
13	Total Commercial	<u>60</u>		<u>60</u>	<u>126</u>		<u>719</u>		<u>8,619</u>	<u>719</u>		<u>10,901</u>
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	22.01	0		61.77	0
17	3/4"	0		0	0		0	33.03	0		92.66	0
18	1"	0		0	0		0	55.03	0		154.44	0
19	1-1/2"	0		0	0		0	110.05	0		308.87	0
20	2"	0		0	0		0	176.09	0		494.20	0
21	3"	0		0	0		0	352.17	0		988.40	0
22	4"	0		0	0		0	550.28	0		1,544.37	0
23									0			
24	Gallongage			0	0		0	9.60	0	0	8.46	0
25	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Flat Rate											
28	Res. Wastewater Only	0		0				-	0		129.72	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0		0				-	0		-	0
31	Total Flat Rate - Other	<u>0</u>		<u>0</u>				<u>-</u>	<u>0</u>		<u>-</u>	<u>0</u>
32												
33	Subtotals	<u>7,423</u>		<u>7,783</u>	<u>7,710</u>		<u>84,713</u>		<u>470,685</u>	<u>84,713</u>		<u>745,029</u>
34	Misc. Service Charge								0			0
35	Total Revenue								<u>470,685</u>			<u>745,029</u>
36												

Note A: Reflects projected customer growth for 2007

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

Billing Analysis Schedules

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: Jack Schreyer

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

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

See attached Bill Analyses

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**Chuluota
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Used and Useful Calculation - Distribution & Collection Systems	F-7	157
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Equivalent Residential Connections Calculation - Water	F-9	159
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**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

Chuluota
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	11,840	0	9,929	792	1,119	
2	Feb	11,048	0	11,072	598	(622)	
3	Mar	10,212	0	8,605	556	1,051	
4	Apr	13,785	0	10,987	884	1,914	
5	May	15,214	0	10,296	936	3,982	
6	Jun	10,904	0	14,728	545	(4,369)	
7	Jul	12,639	0	11,282	833	524	
8	Aug	12,250	0	11,586	786	(122)	
9	Sep	10,662	0	9,671	768	223	
10	Oct	10,822	0	11,366	837	(1,381)	
11	Nov	12,112	0	11,123	685	304	
12	Dec	11,381	0	10,065	789	527	
13	TOTAL	142,869	0	130,710	9,009	3,150	2.2%

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

Florida Public Service Commission

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

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

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	2,790,000	0	0	0	2,790,000	0
2	Feb	2,410,000	0	0	0	2,410,000	0
3	Mar	2,700,000	0	0	0	2,700,000	0
4	Apr	2,480,000	0	0	0	2,480,000	0
5	May	2,630,000	0	0	0	2,630,000	0
6	Jun	3,040,000	0	0	0	3,040,000	0
7	Jul	3,080,000	0	0	0	3,080,000	0
8	Aug	3,200,000	0	0	0	3,200,000	0
9	Sep	3,050,000	0	0	0	3,050,000	0
10	Oct	3,560,000	0	0	0	3,560,000	0
11	Nov	3,030,000	0	0	0	3,030,000	0
12	Dec	2,790,000	0	0	0	2,790,000	0
13	Total	34,760,000	0	0	0	34,760,000	0

Water Treatment Plant Data

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

Florida Public Service Commission

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

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>1,800,000</u>
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>05/28/05</u>	<u>651,700</u>
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 <u>05/28/05</u>	<u>651,700</u>
		2 <u>05/19/05</u>	<u>624,900</u>
		3 <u>05/27/05</u>	<u>604,100</u>
		4 <u>05/09/05</u>	<u>569,100</u>
		5 <u>05/22/05</u>	<u>508,900</u>
		Average	<u><u>591,740</u></u>
4	Average Daily Flow		<u>377,819</u>
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		<u>750</u>

Sewer Treatment Plant Data

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-4

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>400,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>October</u>	<u>114,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Chuluota
Docket No. 060368-WS**

Schedule: F-5
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 treatment plant(s) for the historical test year and the projected test year (if applicable).

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

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Schedule: F-6

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	Average Daily Flow in Max Month (GPD)	Average Meters 2005	Base ERCs 2005	Trended ERCs 2010	Trended ERCs 2012	Max Month Average Daily Flow		Plant Capacity (GPD)	Used & Useful		Note
						Interim	Permanent		Interim	Permanent	
1	114,000	541.0	506.3	1,003.8	1,202.8	226,019	270,826	400,000	57%	68%	

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

Florida Public Service Commission

**Chuluota
Docket No. 060368-WS**

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

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

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

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

Water							
1					100%	100%	Built- Out

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

Sewer							
2					100%	100%	-

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule: F-8

Page: 1 of 1

Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	760.5	771.5	731.2	
2	2002	801.5	828.0	873.9	
3	2003	948.0	992.3	1,016.7	
4	2004	1,128.0	1,184.8	1,159.5	
5	2005	1,242.0	1,307.0	1,302.3	
6	2006			1,445.0	10.96%
7	2007			1,587.8	9.88%
8	2008			1,730.6	8.99%
9	2009			1,873.4	8.25%
10	2010			2,016.1	7.62% 5 yrs beyond 2005
11	2011			2,158.9	7.08%
12	2012			2,301.7	6.61% 5yrs beyond 2007

X Coefficient(s) 142.775

SEWER

13	2001	160.0	160.0	108.3	
14	2002	178.0	178.0	207.8	
15	2003	246.5	246.5	307.3	
16	2004	411.0	411.0	406.8	
17	2005	541.0	541.0	506.3	
18	2006			605.8	19.65%
19	2007			705.3	16.42%
20	2008			804.8	14.11%
21	2009			904.3	12.36%
22	2010			1,003.8	11.00% 5 yrs beyond 2005
23	2011			1,103.3	9.91%
24	2012			1,202.8	9.02% 5yrs beyond 2007

X Coefficient(s) 99.500

Equivalent Residential Connections - Water

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2001	741	766	753.5	54,228	71.968	56,487	784.9	
2	2002	766	819	792.5	58,449	73.753	62,549	848.1	8.05%
3	2003	819	1,054	936.5	79,660	85.061	87,843	1,032.7	21.77%
4	2004	1,054	1,181	1,117.5	125,875	112.640	135,316	1,201.3	16.33%
5	2005	1,181	1,265	1,223.0	127,402	104.172	130,710	1,254.8	4.45%

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

12.44%

Equivalent Residential Connections - Sewer

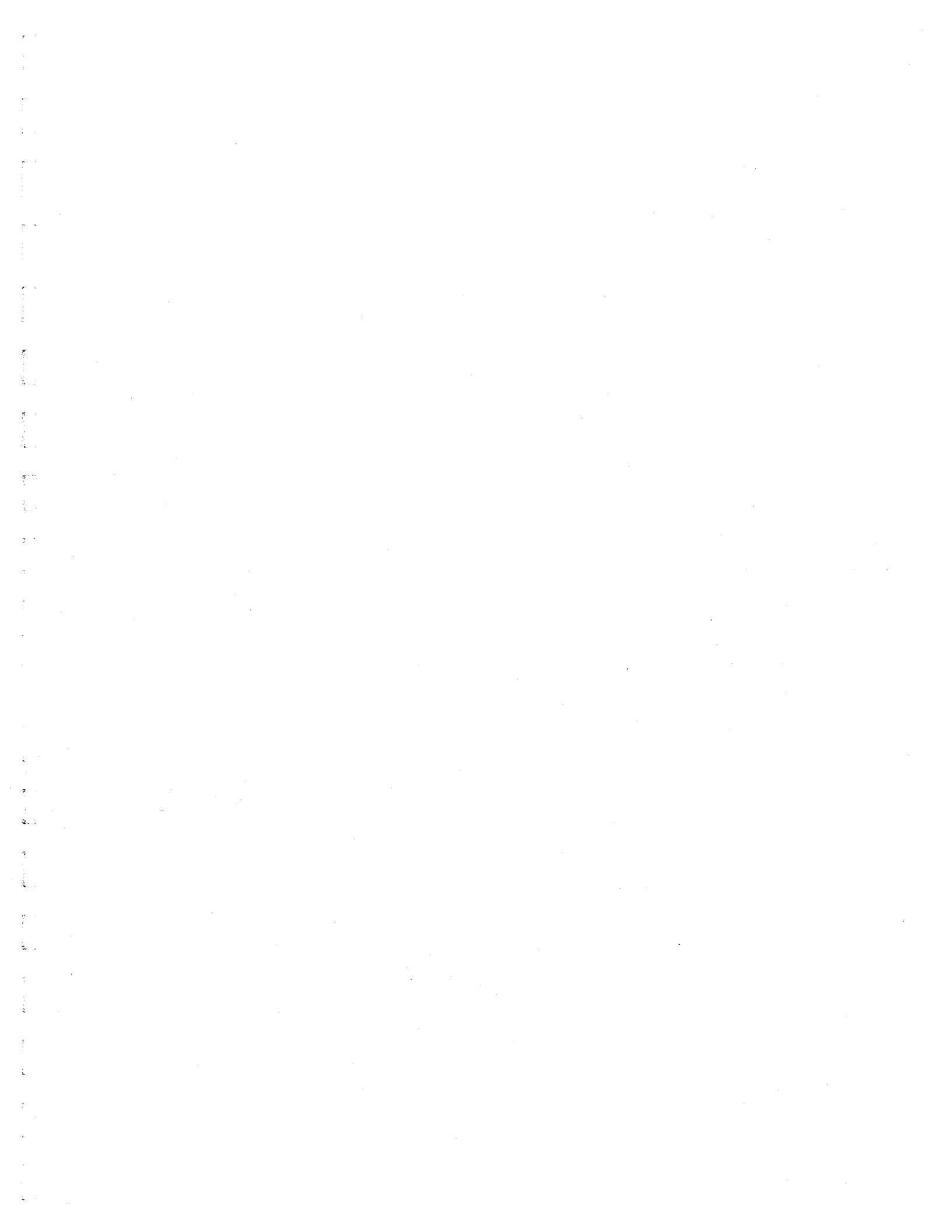
Florida Public Service Commission

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

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	156	164	160.0	7,585	47.406	7,585	160.0	
2	2002	164	192	178.0	8,055	45.253	8,055	178.0	11.25%
3	2003	192	297	244.5	11,961	48.920	12,363	252.7	41.98%
4	2004	297	517	407.0	23,912	58.752	24,039	409.2	61.90%
5	2005	517	557	537.0	31,718	59.065	32,404	548.6	34.08%
Average Growth Through 5-Year Period (Col. 8)									36.08%



**Chuluota
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
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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

Chuluota
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		13.18%	SEWER		-7.70%
1	Residential			Residential		
2	5/8" X 3/4"	10.25	11.60	5/8" X 3/4"	22.01	20.31
3	3/4"	15.39	17.42	3/4"	22.01	20.31
4	1"	25.64	29.02	1"	22.01	20.31
5	1-1/2"	51.29	58.05	1-1/2"	22.01	20.31
6	2"	82.07	92.89	2"	22.01	20.31
7	3"	164.14	185.78	3"	22.01	20.31
8	4"	256.46	290.27	4"	22.01	20.31
9	6"	512.93	580.55	6"	22.01	20.31
10	8"	820.69	928.88	8"	22.01	20.31
11	10"	1,179.75	1,335.28	10"	22.01	20.31
12	Gallonage, Block 1	3.89	4.40	Gallonage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonage charge	8.01	7.39
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.25	11.60	5/8" X 3/4"	22.01	20.31
17	3/4"	15.39	17.42	3/4"	33.03	30.49
18	1"	25.64	29.02	1"	55.03	50.79
19	1-1/2"	51.29	58.05	1-1/2"	110.05	101.57
20	2"	82.07	92.89	2"	176.09	162.52
21	3"	164.14	185.78	3"	352.17	325.04
22	4"	256.46	290.27	4"	550.28	507.88
23	6"	512.93	580.55	6"	1,100.56	1,015.77
24	8"	820.69	928.88	8"	1,760.89	1,625.22
25	10"	1,179.75	1,335.28	10"	2,531.29	2,336.26
26	Gallonage charge	3.89	4.40	Gallonage charge	9.60	8.86
27	Fire Protection			Flat Rate		
28	2"	6.85	7.75	Res. Wastewater Only	55.01	50.77
29	3"	13.68	15.48	Sprinkler Heads	-	-
30	4"	21.37	24.19	Reuse	-	-
31	6"	42.74	48.37			
32	8"	68.38	77.39			
33	10"	98.31	111.27			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	4,206,894	0	4,206,894	A-1
2	Utility Land & Land Rights	67,457	0	67,457	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(758,646)	0	(758,646)	A-1
6	Less: CIAC	(1,258,990)	0	(1,258,990)	A-1
7	Accumulated Amortization of CIAC	201,675	0	201,675	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	109,444	0	109,444	A-1
12	Total Rate Base	<u>2,567,833</u>	<u>0</u>	<u>2,567,833</u>	
SEWER					
13	Utility Plant in Service	2,376,723	0	2,376,723	A-2
14	Utility Land & Land Rights	282,362	0	282,362	A-2
15	Less: Non-Used & Useful Plant	(98,568)	0	(98,568)	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(608,941)	0	(608,941)	A-2
18	Less: CIAC	(1,455,643)	0	(1,455,643)	A-2
19	Accumulated Amortization of CIAC	221,952	0	221,952	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	36,793	0	36,793	A-2
23	Total Rate Base	<u>754,678</u>	<u>0</u>	<u>754,678</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

Line
No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
Water							
1 Water Sales Revenues	652,762	0	652,762	86,053	738,815	B-4	
2 Other Revenues	5,538	0	5,538	0	5,538	B-4	
3 OPERATING REVENUES	<u>658,300</u>	<u>0</u>	<u>658,300</u>	<u>86,053</u>	<u>744,353</u>		
4 Operation & Maintenance	312,664	0	312,664	1,271	313,935	B-5	
5 Depreciation, net of CIAC Amort.	83,269	0	83,269		83,269	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	59,693	0	59,693	3,870	63,563	B-15	
8 Provision for Income Taxes	89,609	0	89,609	(3,785)	85,824	C-1	
9 OPERATING EXPENSES	<u>545,234</u>	<u>0</u>	<u>545,234</u>	<u>1,356</u>	<u>546,590</u>		
10 NET OPERATING INCOME	<u>113,066</u>	<u>0</u>	<u>113,066</u>	<u>84,697</u>	<u>197,763</u>		
11 RATE BASE	<u>2,567,833</u>	<u>0</u>	<u>2,567,833</u>		<u>2,567,833</u>	A-1	
12 RATE OF RETURN	<u>4.40%</u>				<u>7.70%</u>		
Sewer							
13 Sewer Sales Revenues	406,480	0	406,480	(31,318)	375,162	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	<u>406,480</u>	<u>0</u>	<u>406,480</u>	<u>(31,318)</u>	<u>375,162</u>		
16 Operation & Maintenance	201,692	0	201,692	(463)	201,230	B-6	
17 Depreciation, net of CIAC Amort.	17,989	0	17,989		17,989	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	75,536	0	75,536	(1,408)	74,128	B-15	
20 Provision for Income Taxes	56,280	0	56,280	(31,771)	24,509	C-1	
21 OPERATING EXPENSES	<u>351,498</u>	<u>0</u>	<u>351,498</u>	<u>(33,642)</u>	<u>317,856</u>		
22 NET OPERATING INCOME	<u>54,982</u>	<u>0</u>	<u>54,982</u>	<u>2,324</u>	<u>57,306</u>		
23 RATE BASE	<u>754,678</u>	<u>0</u>	<u>754,678</u>		<u>754,678</u>	A-2	
24 RATE OF RETURN	<u>7.29%</u>				<u>7.59%</u>		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Chuluota

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>86,053</u>	<u>(31,318)</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>3,872</u>	<u>(1,409)</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	658,300	406,480
9	Plus Required Revenue Adjustment	<u>86,053</u>	<u>(31,318)</u>
10	Rate Year Revenue at Proposed Rates	<u>744,353</u>	<u>375,162</u>
11			
12	Less Operating Expenses Before Income Taxes	(460,766)	(293,347)
13	Less Interest Expense	(61,101)	(18,278)
14	Taxable Income	222,486	63,537
15	Income Tax at Composite Rate of	38.58% 85,824	24,509
16	Less Income Tax at Present Rates	<u>(89,609)</u>	<u>(56,280)</u>
17			
18	Income Tax Adjustment	<u>(3,785)</u>	<u>(31,771)</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	998,991	38.90%	6.00%	2.33%	59,939	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	1,498,487	58.36%	9.12%	5.32%	136,662	D-2
5 Customer Deposits	19,352	0.75%	6.00%	0.05%	1,161	D-2
6 Accumulated Deferred Income Taxes	51,003	1.99%	0.00%	0.00%	0	D-2
7 Total	<u>2,567,833</u>	<u>100.00%</u>		<u>7.70%</u>	<u>197,763</u>	
SEWER						
8 Long-Term Debt	285,289	37.80%	6.00%	2.27%	17,117	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	427,933	56.70%	9.12%	5.17%	39,028	D-2
12 Customer Deposits	19,352	2.56%	6.00%	0.15%	1,161	D-2
13 Accumulated Deferred Income Taxes	22,104	2.93%	0.00%	0.00%	0	D-2
14 Total	<u>754,678</u>	<u>100.00%</u>		<u>7.59%</u>	<u>57,306</u>	

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