

FI Central Commerce Park  
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	_____
COM	<u>5</u>
CTR	_____
<del>ECR</del>	_____
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
OTH	_____

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

10997 NOV 30 08

FPSC-COMMISSION CLERK



## FI Central Commerce Park RATE BASE

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

Schedule of Sewer Rate Base

Florida Public Service Commission

FI Central Commerce Park  
 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			(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance	
1 Utility Plant in Service	0	1,393,161	1,393,161	25,275	1,418,436	158,287	1,576,722	A-6
2 Utility Land & Land Rights	0	130,000	130,000	0	130,000	0	130,000	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(758,527)	(758,527)	(50,444)	(808,971)	(55,629)	(864,600)	A-10
6 Less: CIAC	0	(618,685)	(618,685)	0	(618,685)	0	(618,685)	A-12
7 Accumulated Amortization of CIAC	0	279,672	279,672	27,096	306,768	27,091	333,859	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	0	A-16
11 Working Capital Allowance	0	11,510	11,510	(476)	11,034	2,104	13,138	A-17
12 Total Rate Base	0	437,131	437,131	1,450	438,582	131,852	570,434	

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

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/05  
 Interim [ X ] Final [ ]  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	NA	34,201	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	NA	1,358,960	
4	Total Adjustments	0	1,393,161	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	NA	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	NA	130,000	
9	Total Adjustments	0	130,000	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0	0	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	0	0	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	NA	(50,311)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	NA	(708,216)	
20	Total Adjustments	0	(758,527)	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	NA	(0)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	NA	(618,685)	
25	Total Adjustments	0	(618,685)	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	NA	26,058	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	NA	253,614	
30	Total Adjustments	0	279,672	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	0	0	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	0	0	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	0	0	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	0	11,510	
43				
44	<b>OTHER</b>			
45	Not Applicable	0	0	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	0	437,131	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Interim [ ] Final [X]  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	0	25,275	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	0	(50,444)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	0	27,096	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	0	(476)	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	0	1,450	

## UPIS Sewer Note:

Rehabilitate drainage ditch. Rehabilitate sand filters at the wastewater treatment plant. Replacements of distribution lines, electrical equipment, services and meters.

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Interim [ ] Final [ X ]  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	0	158,287	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	0	(55,629)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	0	27,091	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	0	2,104	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	0	131,852	

## UPIS Sewer Note:

Replacement of a master control panel. 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**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

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

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



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

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: A-4

**Docket No. 060368-WS**

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions	NA	
31	Retirements	NA	
32	Adjustments	NA	
33	12/31/00 Balance	NA	
2001			
34	Additions	NA	
35	Retirements	NA	
36	Adjustments	NA	
37	12/31/01 Balance	NA	
2002			
38	Additions	NA	
39	Retirements	NA	
40	Adjustments	NA	
41	12/31/02 Balance	NA	
2003			
42	Additions	NA	
43	Retirements	NA	
44	Adjustments	NA	
45	06/30/04 Amend. Order Balance	NA	1,488,960
2004			
46	Additions	NA	29,954
47	Retirements	NA	(2,131)
48	Adjustments	NA	0
49	12/31/04 Balance	NA	1,516,783
2005			
50	Additions	NA	36,118
51	Retirements	NA	(21,675)
52	Adjustments	NA	774
53	12/31/05 Balance	NA	1,532,000
2006			
54	Additions	NA	151,380
55	Retirements	NA	(8,073)
56	Adjustments	NA	1,952
57	12/31/06 Balance	NA	1,677,259
2007			
58	Additions	NA	71,700
59	Retirements	NA	(7,739)
60	Adjustments	NA	957
61	12/31/07 Balance	NA	1,742,177

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

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(6) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(9) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	0		0	0		0	0		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
**FI Central Commerce Park**  
 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 NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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  
 FI Central Commerce Park  
 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 NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
**Fl Central Commerce Park**  
**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 NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

Schedule of Water Plant in Service By Primary Account  
 Test Year Average balance  
 FI Central Commerce Park  
 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 NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS

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

Test Year Ending December 31 of  
 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			(2) Intermediate Year 2006			(3) Projected Rate Year 2007		
			(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Adjusted	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Amount	(10) Adjusted Balance	(11) Non-Used & Useful %	(12) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,053	0.00%	0	1,053	0.00%	0	1,053	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	208,166	0.00%	0	208,166	0.00%	0	214,836	0.00%	0
8	355.2	Power Generation Equipment	25,463	0.00%	0	25,463	0.00%	0	25,463	0.00%	0
9	360.2	Collection Sewers - Force	285,799	0.00%	0	292,525	0.00%	0	317,178	0.00%	0
10	361.2	Collection Sewers - Gravity	36,813	0.00%	0	36,813	0.00%	0	36,813	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	3,935	0.00%	0	3,935	0.00%	0	3,935	0.00%	0
13	364.2	Flow Measuring Devices	3,830	0.00%	0	3,830	0.00%	0	3,830	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	25,038	0.00%	0	25,038	0.00%	0	25,038	0.00%	0
21	371.3	Pumping Equipment	131,967	0.00%	0	131,967	0.00%	0	131,967	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	130,000	0.00%	0	130,000	0.00%	0	130,000	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	10,577	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	91,520	0.00%	0	91,520	0.00%	0	91,520	0.00%	0
37	380.5	Treatment & Disposal Equipment	493,739	0.00%	0	508,540	0.00%	0	622,838	0.00%	0
38	381.5	Plant Sewers	26,026	0.00%	0	26,026	0.00%	0	26,026	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	1,723	0.00%	0	1,723	0.00%	0	1,723	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	1,285	0.00%	0	3,269	0.00%	0	3,269	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,695	0.00%	0	13,695	0.00%	0	13,695	0.00%	0
54	390.71	Computer Equipment	148	0.00%	0	1,142	0.00%	0	3,230	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	8,873	0.00%	0	8,873	0.00%	0	8,873	0.00%	0
58	394.7	Laboratory Equipment	2,199	0.00%	0	2,199	0.00%	0	2,199	0.00%	0
59	395.7	Power Operated Equipment	556	0.00%	0	581	0.00%	0	581	0.00%	0
60	396.7	Communication Equipment	22,145	0.00%	0	22,890	0.00%	0	22,890	0.00%	0
61	397.7	Miscellaneous Equipment	9,188	0.00%	0	9,188	0.00%	0	9,188	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63	TOTAL		<u>1,523,161</u>	<u>0</u>	<u>1,548,436</u>	<u>0</u>	<u>1,706,722</u>	<u>0</u>	<u>1,706,722</u>	<u>0</u>	<u>0</u>
64	Total Land and Land Rights		<u>130,000</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	361.4	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  
 FI Central Commerce Park  
 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	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	
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	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	
8	355.2	Power Generation Equipment	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	
9	360.2	Collection Sewers - Force	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	
10	361.2	Collection Sewers - Gravity	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	
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	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	
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	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	
21	371.3	Pumping Equipment	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	
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	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	
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	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	
37	380.5	Treatment & Disposal Equipment	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	489,029	
38	381.5	Plant Sewers	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	
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	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	
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.	690	690	690	690	690	690	690	690	690	690	3,269	3,269	3,269	1,285	
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	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	72	476	602	774	148	
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	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	
59	395.7	Power Operated Equipment	500	500	500	500	581	581	581	581	581	581	581	581	581	556	
60	396.7	Communication Equipment	21,276	21,276	21,276	21,276	21,276	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,145	
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	1,516,783	1,517,622	1,517,622	1,517,622	1,517,703	1,517,703	1,517,703	1,519,317	1,527,039	1,527,039	1,527,111	1,531,702	1,531,828	1,532,000	1,523,161
64		Subtotal Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

FI Central Commerce Park

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053
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	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166
8	355.2	Power Generation Equipment	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463
9	360.2	Collection Sewers - Force	285,799	285,799	285,799	285,799	285,799	285,799	293,085	293,085	293,085	300,371	300,371	300,371	307,657	292,525
10	361.2	Collection Sewers - Gravity	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813
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	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
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	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038
21	371.3	Pumping Equipment	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967
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	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
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	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	380.5	Treatment & Disposal Equipment	499,198	499,198	499,198	499,198	499,198	499,198	499,198	499,198	499,198	499,198	499,198	499,198	620,647	508,540
38	381.5	Plant Sewers	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026
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	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
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.	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269
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	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695
54	390.71	Computer Equipment	774	774	774	842	842	1,116	1,166	1,166	1,166	1,166	1,166	1,166	2,726	1,142
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	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	581	581	581	581	581	581	581	581	581	581	581	581	581	581
60	396.7	Communication Equipment	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,532,000	1,532,000	1,532,000	1,532,068	1,532,068	1,532,342	1,539,678	1,539,678	1,539,678	1,546,964	1,546,964	1,546,964	1,677,259	1,548,436
64		Subtotal Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000

Schedule of Sewer Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053
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	208,166	208,166	208,166	208,166	208,166	208,166	220,553	220,553	220,553	220,553	220,553	220,553	220,553	214,836
8	355.2	Power Generation Equipment	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463	25,463
9	360.2	Collection Sewers - Force	307,657	307,657	307,657	313,283	313,283	313,283	318,910	318,910	318,910	324,536	324,536	324,536	330,162	317,178
10	361.2	Collection Sewers - Gravity	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813
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	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
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	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038
21	371.3	Pumping Equipment	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967
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	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
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	6,250	6,250	6,250	12,500	12,500	12,500	18,750	18,750	18,750	25,000	10,577
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	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	380.5	Treatment & Disposal Equipment	620,647	620,647	620,647	620,647	620,647	620,647	624,716	624,716	624,716	624,716	624,716	624,716	624,716	622,838
38	381.5	Plant Sewers	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026	26,026
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	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
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.	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269	3,269
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	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695	13,695
54	390.71	Computer Equipment	2,726	2,781	2,852	2,988	3,097	3,184	3,270	3,337	3,396	3,502	3,559	3,614	3,683	3,230
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	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	581	581	581	581	581	581	581	581	581	581	581	581	581	581
60	396.7	Communication Equipment	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,677,259	1,677,314	1,677,385	1,689,397	1,689,507	1,689,593	1,718,012	1,718,078	1,718,137	1,730,120	1,730,177	1,730,232	1,742,177	1,706,722
64		Subtotal Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000

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

Florida Public Service Commission

**FI Central Commerce Park**  
**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	<u>Adjusted Balance</u>	<u>Projected Rate Year 2007</u> Adjustments	<u>Adjusted Balance</u>	
<b>Water</b>							
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	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Sewer</b>							
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions	NA	
31	Retirements	NA	
32	Adjustments	NA	
33	12/31/00 Balance	NA	
2001			
34	Additions	NA	
35	Retirements	NA	
36	Adjustments	NA	
37	12/31/01 Balance	NA	
2002			
38	Additions	NA	
39	Retirements	NA	
40	Adjustments	NA	
41	12/31/02 Balance	NA	
2003			
42	Additions	NA	
43	Retirements	NA	
44	Adjustments	NA	
45	06/30/04 Amend. Order Balance	NA	708,216
2004			
46	Additions	NA	31,719
47	Retirements	NA	(2,131)
48	Adjustments	NA	0
49	12/31/04 Balance	NA	737,804
2005			
50	Additions	NA	63,282
51	Retirements	NA	(21,675)
52	Adjustments	NA	27
53	12/31/05 Balance	NA	779,439
2006			
54	Additions	NA	62,093
55	Retirements	NA	(8,073)
56	Adjustments	NA	195
57	12/31/06 Balance	NA	833,653
2007			
58	Additions	NA	69,225
59	Retirements	NA	(7,739)
60	Adjustments	NA	545
61	12/31/07 Balance	NA	895,685

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(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	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

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

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



Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

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

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

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(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	368	0.00%	0	395	0.00%	0	421	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	105,294	0.00%	0	111,807	0.00%	0	116,437	0.00%	0
8	355.2	Power Generation Equipment	17,550	0.00%	0	18,823	0.00%	0	20,096	0.00%	0
9	360.2	Collection Sewers - Force	140,095	0.00%	0	148,706	0.00%	0	155,379	0.00%	0
10	361.2	Collection Sewers - Gravity	(6,618)	0.00%	0	(5,801)	0.00%	0	(4,983)	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	410	0.00%	0	514	0.00%	0	618	0.00%	0
13	364.2	Flow Measuring Devices	3,870	0.00%	0	3,885	0.00%	0	3,885	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	15,099	0.00%	0	16,363	0.00%	0	17,233	0.00%	0
21	371.3	Pumping Equipment	84,363	0.00%	0	91,699	0.00%	0	99,031	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	108	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	63,794	0.00%	0	66,266	0.00%	0	68,739	0.00%	0
37	380.5	Treatment & Disposal Equipment	282,441	0.00%	0	299,293	0.00%	0	325,877	0.00%	0
38	381.5	Plant Sewers	15,078	0.00%	0	15,823	0.00%	0	16,566	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	10	0.00%	0	50	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	18	0.00%	0	89	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,068	0.00%	0	13,873	0.00%	0	13,873	0.00%	0
54	390.71	Computer Equipment	4	0.00%	0	109	0.00%	0	482	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	5,063	0.00%	0	5,616	0.00%	0	6,170	0.00%	0
58	394.7	Laboratory Equipment	1,611	0.00%	0	1,757	0.00%	0	1,904	0.00%	0
59	395.7	Power Operated Equipment	108	0.00%	0	3	0.00%	0	51	0.00%	0
60	396.7	Communication Equipment	8,845	0.00%	0	11,118	0.00%	0	13,407	0.00%	0
61	397.7	Miscellaneous Equipment	8,083	0.00%	0	8,696	0.00%	0	9,167	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	758,527		0	808,971		0	864,600		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance  
 FI Central Commerce Park  
 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

FI Central Commerce Park

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	355	357	360	362	364	366	368	371	373	375	377	379	381	368
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	102,036	102,579	103,122	103,665	104,208	104,751	105,294	105,837	106,380	106,922	107,465	108,008	108,551	105,294
8	355.2	Power Generation Equipment	16,914	17,020	17,126	17,232	17,338	17,444	17,550	17,656	17,762	17,868	17,975	18,081	18,187	17,550
9	360.2	Collection Sewers - Force	135,337	136,130	136,923	137,716	138,509	139,302	140,095	140,888	141,681	142,474	143,268	144,061	144,854	140,095
10	361.2	Collection Sewers - Gravity	(7,027)	(6,959)	(6,891)	(6,823)	(6,755)	(6,687)	(6,618)	(6,550)	(6,482)	(6,414)	(6,346)	(6,278)	(6,210)	(6,618)
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	359	367	376	385	393	402	410	419	428	436	445	454	462	410
13	364.2	Flow Measuring Devices	3,757	3,821	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,870
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	14,403	14,519	14,635	14,751	14,867	14,983	15,099	15,215	15,331	15,447	15,563	15,679	15,795	15,099
21	371.3	Pumping Equipment	80,695	81,306	81,918	82,529	83,140	83,752	84,363	84,975	85,586	86,198	86,809	87,421	88,032	84,363
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	62,559	62,764	62,970	63,176	63,382	63,588	63,794	64,000	64,206	64,412	64,618	64,824	65,030	63,794
37	380.5	Treatment & Disposal Equipment	279,458	279,728	281,997	284,267	286,537	288,807	291,076	274,207	276,512	278,818	281,131	283,444	285,757	282,441
38	381.5	Plant Sewers	14,706	14,768	14,830	14,892	14,954	15,016	15,078	15,140	15,202	15,264	15,326	15,388	15,451	15,078
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	11,970	12,161	12,351	12,541	12,731	12,922	13,112	13,302	13,492	13,683	13,873	13,873	13,873	13,068
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	1	8	16	27	4
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	4,786	4,832	4,879	4,925	4,971	5,017	5,063	5,109	5,155	5,201	5,247	5,293	5,339	5,063
58	394.7	Laboratory Equipment	1,537	1,550	1,562	1,574	1,586	1,598	1,611	1,623	1,635	1,647	1,660	1,672	1,684	1,611
59	395.7	Power Operated Equipment	432	435	439	442	(54)	(50)	(46)	(42)	(38)	(34)	(30)	(25)	(21)	108
60	396.7	Communication Equipment	7,752	7,929	8,106	8,284	8,461	8,638	8,829	9,020	9,211	9,401	9,592	9,783	9,974	8,845
61	397.7	Miscellaneous Equipment	7,776	7,827	7,879	7,930	7,981	8,032	8,083	8,134	8,185	8,236	8,287	8,338	8,389	8,083
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	737,804	741,135	746,465	751,732	756,499	761,766	767,047	773,188	778,504	783,822	789,152	794,494	799,839	758,527
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  
 FI Central Commerce Park  
 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	381	384	386	388	390	392	395	397	399	401	403	406	408	395
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	108,551	109,094	109,637	110,180	110,723	111,265	111,807	112,350	112,892	113,434	113,976	114,518	115,060	111,807
8	355.2	Power Generation Equipment	18,187	18,293	18,399	18,505	18,611	18,717	18,823	18,929	19,035	19,142	19,248	19,354	19,460	18,823
9	360.2	Collection Sewers - Force	144,854	145,647	146,440	147,233	148,026	148,819	148,585	149,399	150,212	149,999	150,832	151,666	151,472	148,706
10	361.2	Collection Sewers - Gravity	(6,210)	(6,142)	(6,074)	(6,006)	(5,937)	(5,869)	(5,801)	(5,733)	(5,665)	(5,597)	(5,528)	(5,460)	(5,392)	(5,801)
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	462	471	479	488	497	505	514	523	531	540	549	557	566	514
13	364.2	Flow Measuring Devices	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885
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	15,795	15,911	16,027	16,143	16,259	16,329	16,398	16,468	16,537	16,607	16,677	16,746	16,816	16,363
21	371.3	Pumping Equipment	88,032	88,643	89,255	89,866	90,478	91,089	91,700	92,311	92,922	93,533	94,144	94,755	95,366	91,699
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	65,030	65,235	65,441	65,647	65,853	66,059	66,265	66,472	66,678	66,884	67,090	67,296	67,502	66,266
37	380.5	Treatment & Disposal Equipment	285,757	288,070	290,383	292,696	295,008	297,320	299,631	301,942	304,253	306,564	308,875	311,186	309,128	299,293
38	381.5	Plant Sewers	15,451	15,513	15,575	15,637	15,699	15,761	15,823	15,885	15,946	16,008	16,070	16,132	16,194	15,823
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	4	7	11	14	18	22	25	29	10
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	6	13	19	25	32	38	44	51	18
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	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873
54	390.7.1	Computer Equipment	27	37	48	60	72	87	103	120	136	152	168	184	222	109
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	5,339	5,385	5,431	5,477	5,523	5,570	5,616	5,662	5,708	5,755	5,801	5,847	5,893	5,616
58	394.7	Laboratory Equipment	1,684	1,696	1,708	1,721	1,733	1,745	1,757	1,770	1,782	1,794	1,806	1,818	1,831	1,757
59	395.7	Power Operated Equipment	(21)	(17)	(13)	(9)	(5)	(1)	3	7	11	15	19	23	27	3
60	396.7	Communication Equipment	9,974	10,164	10,355	10,546	10,737	10,927	11,118	11,309	11,500	11,690	11,881	12,072	12,263	11,118
61	397.7	Miscellaneous Equipment	8,389	8,440	8,491	8,542	8,594	8,645	8,696	8,747	8,798	8,849	8,900	8,951	9,002	8,696
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	779,439	784,563	789,727	794,872	800,018	805,127	809,211	814,342	819,472	823,576	828,727	833,878	833,653	808,971
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  
 FI Central Commerce Park  
 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	408	410	412	414	417	419	421	423	425	428	430	432	434	421
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	115,060	115,602	116,144	116,686	117,228	117,771	118,312	118,854	119,396	119,938	120,480	121,022	121,564	116,437
8	355.2	Power Generation Equipment	19,460	19,566	19,672	19,778	19,884	19,990	20,096	20,202	20,308	20,414	20,520	20,626	20,732	20,096
9	360.2	Collection Sewers - Force	151,472	152,326	153,180	153,264	154,134	155,003	155,103	155,988	156,873	156,989	157,889	158,790	158,921	155,379
10	361.2	Collection Sewers - Gravity	(5,392)	(5,324)	(5,256)	(5,188)	(5,119)	(5,051)	(4,983)	(4,915)	(4,847)	(4,779)	(4,710)	(4,642)	(4,574)	(4,983)
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	566	574	583	592	600	609	618	626	635	643	652	661	669	618
13	364.2	Flow Measuring Devices	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885
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	16,816	16,885	16,955	17,024	17,094	17,163	17,233	17,302	17,372	17,442	17,511	17,581	17,650	17,233
21	371.3	Pumping Equipment	95,366	95,976	96,587	97,198	97,809	98,420	99,031	99,642	100,253	100,864	101,475	102,086	102,697	99,031
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	15	30	45	74	104	134	179	223	268	327	108
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	67,502	67,708	67,915	68,121	68,327	68,533	68,739	68,945	69,151	69,357	69,564	69,770	69,976	68,739
37	380.5	Treatment & Disposal Equipment	309,128	312,001	314,874	317,748	320,621	323,494	325,401	328,293	331,185	334,077	336,969	339,862	342,754	325,877
38	381.5	Plant Sewers	16,194	16,256	16,318	16,380	16,442	16,504	16,566	16,628	16,690	16,752	16,814	16,876	16,938	16,566
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	29	32	36	39	43	47	50	54	57	61	65	68	72	50
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.	51	57	63	70	76	82	89	95	101	108	114	120	127	89
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	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873	13,873
54	390.71	Computer Equipment	222	261	300	342	385	429	475	521	568	617	666	716	767	482
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	5,893	5,939	5,986	6,032	6,078	6,124	6,170	6,217	6,263	6,309	6,355	6,402	6,448	6,170
58	394.7	Laboratory Equipment	1,831	1,843	1,855	1,867	1,880	1,892	1,904	1,916	1,928	1,941	1,953	1,965	1,977	1,904
59	395.7	Power Operated Equipment	27	31	35	39	43	47	51	55	59	63	67	71	75	51
60	396.7	Communication Equipment	12,263	12,453	12,644	12,835	13,026	13,216	13,407	13,598	13,789	13,979	14,170	14,361	14,552	13,407
61	397.7	Miscellaneous Equipment	9,002	9,053	9,104	9,155	9,206	9,206	9,206	9,206	9,206	9,206	9,206	9,206	9,206	9,167
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	833,653	839,409	845,166	850,170	855,961	861,701	867,141	867,965	873,791	878,863	884,721	890,580	895,685	864,600
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**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

FI Central Commerce Park

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
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions	NA	
24	Adjustments	NA	
25	12/31/00 Balance	NA	
2001			
26	Additions	NA	
27	Adjustments	NA	
28	12/31/01 Balance	NA	
2002			
29	Additions	NA	
30	Adjustments	NA	
31	12/31/02 Balance	NA	
2003			
32	Additions	NA	
33	Adjustments	NA	
34	06/30/04 Amend. Order Balance	NA	618,685
2004			
35	Additions	NA	0
36	Adjustments	NA	0
37	12/31/04 Balance	NA	618,685
2005			
38	Additions	NA	0
39	Adjustments	NA	0
40	12/31/05 Balance	NA	618,685
2006			
41	Additions	NA	0
42	Adjustments	NA	0
43	12/31/06 Balance	NA	618,685
2007			
44	Additions	NA	0
45	Adjustments	NA	0
46	12/31/07 Balance	NA	618,685

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

**FI Central Commerce Park**

**Docket No. 060368-WS**

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	0		0	0		0	0		0
<b>SEWER</b>										
Cash CIAC:										
13	Treatment & Disposal Equipment	488,538	0.00%	0	488,538	0.00%	0	488,538	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	46,783	0.00%	0	46,783	0.00%	0	46,783	0.00%	0
16	Service Installation Fees	83,364	0.00%	0	83,364	0.00%	0	83,364	0.00%	0
17	Total Cash CIAC	618,685		0	618,685		0	618,685		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	618,685		0	618,685		0	618,685		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	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  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
16	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
17	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
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	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
16	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
17	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
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	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783
16	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
17	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685
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	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685

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

Florida Public Service Commission

**FI Central Commerce Park**

Schedule: A-13

**Docket No. 060368-WS**

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

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



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

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions	NA	
24	Adjustments	NA	
25	12/31/00 Balance	NA	
	2001		
26	Additions	NA	
27	Adjustments	NA	
28	12/31/01 Balance	NA	
	2002		
29	Additions	NA	
30	Adjustments	NA	
31	12/31/02 Balance	NA	
	2003		
32	Additions	NA	
33	Adjustments	NA	
34	06/30/04 Amend. Order Balance	NA	253,614
	2004		
35	Additions	NA	12,470
36	Adjustments	NA	0
37	12/31/04 Balance	NA	266,084
	2005		
38	Additions	NA	27,177
39	Adjustments	NA	0
40	12/31/05 Balance	NA	293,261
	2006		
41	Additions	NA	26,957
42	Adjustments	NA	0
43	12/31/06 Balance	NA	320,218
	2007		
44	Additions	NA	27,283
45	Adjustments	NA	0
46	12/31/07 Balance	NA	347,501

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
 FI Central Commerce Park  
 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		
		(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	0		0	0		0	0		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	0		0	0		0	0		0
<b>SEWER</b>										
Cash										
13	Treatment & Disposal Equipment	249,719	0.00%	0	273,584	0.00%	0	297,441	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	4,142	0.00%	0	5,180	0.00%	0	6,220	0.00%	0
16	Service Installation Fees	25,811	0.00%	0	28,004	0.00%	0	30,198	0.00%	0
17	Total Cash	279,672		0	306,768		0	333,859		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	279,672		0	306,768		0	333,859		0

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	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  
 FI Central Commerce Park  
 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
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	237,746	239,742	241,737	243,733	245,728	247,724	249,719	251,715	253,710	255,706	257,701	259,697	261,692	249,719
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,622	3,709	3,795	3,882	3,968	4,055	4,142	4,228	4,315	4,401	4,488	4,574	4,661	4,142
16	Service Installation Fees	24,715	24,898	25,081	25,263	25,446	25,629	25,811	25,994	26,177	26,360	26,542	26,725	26,908	25,811
17	Total Cash	266,084	268,348	270,613	272,878	275,143	277,408	279,672	281,937	284,202	286,467	288,731	290,996	293,261	279,672
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	266,084	268,348	270,613	272,878	275,143	277,408	279,672	281,937	284,202	286,467	288,731	290,996	293,261	279,672

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission  
 Schedule: A-14  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	261,692	263,685	265,678	267,671	269,664	271,633	273,602	275,571	277,540	279,509	281,478	283,448	285,417	273,584
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	4,661	4,747	4,834	4,921	5,007	5,094	5,180	5,267	5,354	5,440	5,527	5,614	5,700	5,180
16	Service Installation Fees	26,908	27,090	27,273	27,456	27,639	27,821	28,004	28,187	28,370	28,553	28,735	28,918	29,101	28,004
17	Total Cash	293,261	295,523	297,785	300,047	302,309	304,548	306,787	309,025	311,264	313,502	315,741	317,979	320,218	306,768
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	293,261	295,523	297,785	300,047	302,309	304,548	306,787	309,025	311,264	313,502	315,741	317,979	320,218	306,768

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	285,417	287,421	289,425	291,429	293,433	295,437	297,441	299,445	301,450	303,454	305,458	307,462	309,466	297,441
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	5,700	5,787	5,873	5,960	6,047	6,133	6,220	6,307	6,393	6,480	6,566	6,653	6,740	6,220
16	Service Installation Fees	29,101	29,284	29,467	29,650	29,832	30,015	30,198	30,381	30,564	30,746	30,929	31,112	31,295	30,198
17	Total Cash	320,218	322,491	324,765	327,039	329,312	331,586	333,859	336,133	338,406	340,680	342,954	345,227	347,501	333,859
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	320,218	322,491	324,765	327,039	329,312	331,586	333,859	336,133	338,406	340,680	342,954	345,227	347,501	333,859

## Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

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

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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

---

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

**FI Central Commerce Park**  
**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

## FI Central Commerce Park

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 &amp; 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
<b>Balance Sheet Accounts</b>				
<b>For All Systems:</b>				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	<b>TOTAL CURRENT ASSETS</b>	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
<b>Allocation for this System:</b> Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.000%	0.000%	0.000%
15	Assets Allocated - Water (line 7 x line 14)	0	0	0
16	Liabilities Allocated - Water (line 12 x line 14)	0	0	0
17	Allocation Percentage - Sewer	0.183%	0.183%	0.183%
18	Assets Allocated - Sewer (line 7 x line 17)	3,975	3,959	5,004
19	Liabilities Allocated - Sewer (line 12 x line 17)	1,188	2,484	2,802
<b>Direct Assignment of CWC Accounts:</b>				
Deferred Rate Case Expense				
20	Water	0	0	0
21	Sewer	554	1,799	3,993
Other Regulatory Assets				
22	Water	0	0	0
23	Sewer	8,169	7,761	6,944
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	<b>Water</b> (Lines 15-16+20+22+24)	<u>0</u>	<u>0</u>	<u>0</u>
27	<b>Sewer</b> (Lines 18-19+21+23+25)	<u>11,510</u>	<u>11,034</u>	<u>13,138</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

FI Central Commerce Park  
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	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

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ended: 2006  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Fl Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ended 2006  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

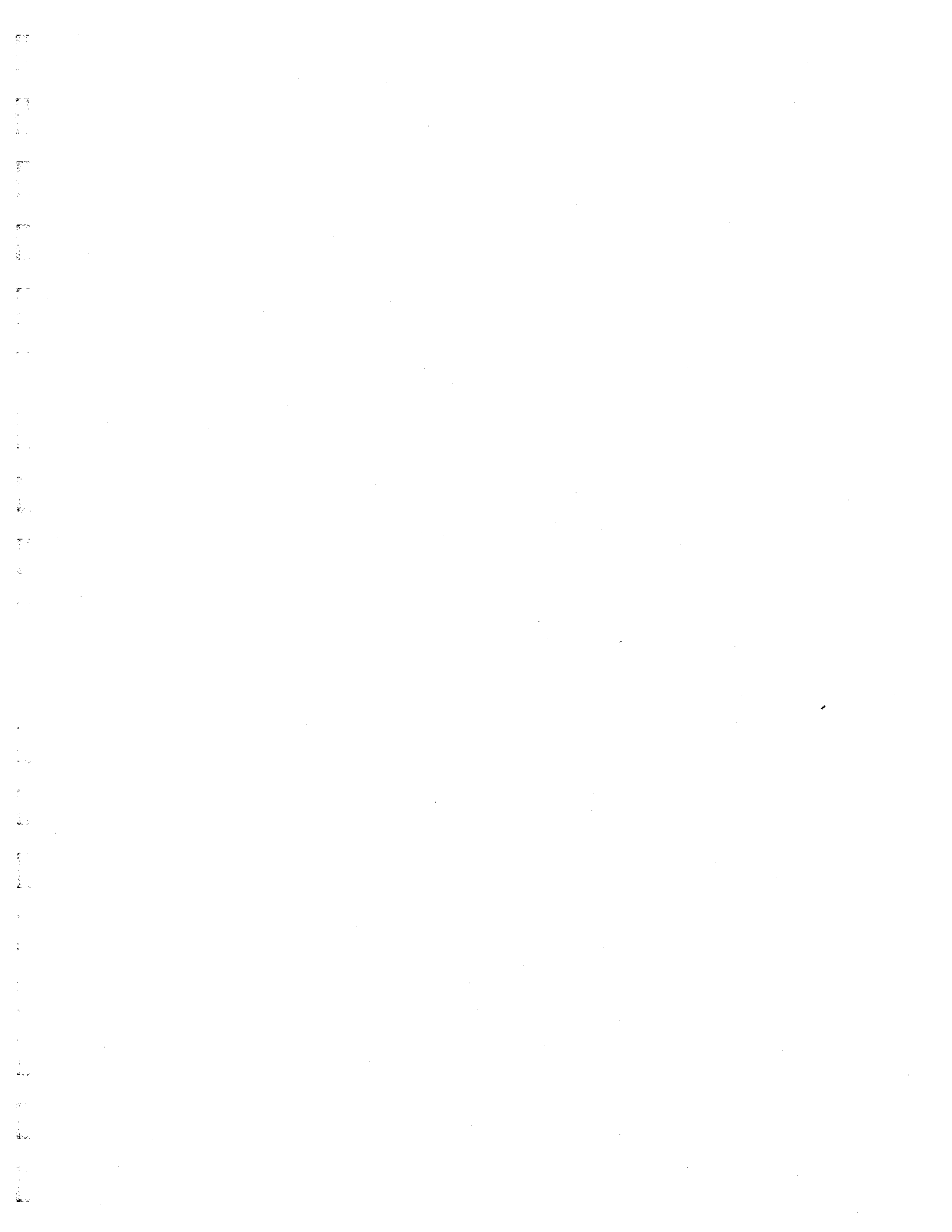
FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical [ ] Projected [ X ]

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

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

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









**FI Central Commerce Park  
NET OPERATING INCOME**

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



**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**FI Central Commerce Park**

**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	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-4
2	Operation & Maintenance	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-5
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-13
4	Amortization	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-3
5	Taxes Other Than Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	B-15
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	NA	NA	NA	C-1
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA	NA	NA	NA	NA	NA	A-1
10	RATE OF RETURN	NA		NA						NA	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 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	142,840	14,949	157,790	1,833	159,622	0	159,622	191,665	351,287	B-4
2	Operation & Maintenance	171,178	458	171,636	496	172,132	15,389	187,521	2,831	190,352	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	36,132	36,132	(800)	35,331	7,157	42,488	0	42,488	B-14
4	Amortization	0	0	0	817	817	0	817	0	817	B-3
5	Taxes Other Than Income	34,187	0	34,187	3,083	37,269	2,392	39,661	8,625	48,286	B-15
6	Provision for Income Taxes	(24,897)	(4,021)	(28,918)	(4,789)	(33,707)	(11,087)	(44,793)	66,259	21,465	C-1
7	OPERATING EXPENSES	180,468	32,568	213,036	(1,194)	211,843	13,851	225,694	77,714	303,408	
8	NET OPERATING INCOME	(37,628)	(17,619)	(55,247)	3,026	(52,221)	(13,851)	(66,071)	113,951	47,879	
9	RATE BASE	0	437,131	437,131	1,450	438,582	131,852	570,434		570,434	A-2
10	RATE OF RETURN	-		-12.64%						8.39%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 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	NA	14,949	
3	TOTAL	NA	14,949	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	68	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	47	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	246	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	97	
12	TOTAL	NA	458	
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	NA	63,309	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	NA	(27,177)	
17	TOTAL	NA	36,132	
18				
19	D. AMORTIZATION			
20	-	NA	0	
21	-	NA	0	
22	TOTAL	NA	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	NA	0	
26	2. Property Tax adjustment for Future Use plant	NA	0	
27	TOTAL	NA	0	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	NA	(4,021)	C-1
31	TOTAL	NA	(4,021)	
32				
33	TOTAL INCOME ADJUSTMENTS	NA	47,518	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 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	NA	1,833	
3	TOTAL	NA	1,833	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	NA	(10,404)	
7	Salaries & Wages - Officers, Exec.	NA	91	
8	Employee Pensions & Benefits	NA	4,824	
9	Purchased Water / Sewer Treatment	NA	972	
10	Sludge Removal Expense	NA	(933)	
11	Purchased Power	NA	3,026	
12	Fuel for Purchased Power	NA	2,734	
13	Chemicals	NA	(1,161)	
14	Materials & Supplies	NA	(431)	
15	Contractual Services - Engineering	NA	293	
16	Contractual Services - Accounting	NA	(294)	
17	Contractual Services - Legal	NA	1,393	
18	Contractual Services - Mgmt. Fees	NA	(760)	
19	Contractual Services - Testing	NA	(381)	
20	Contractual Services - Other	NA	(2,055)	
21	Rental of Building/Real Prop.	NA	62	
22	Rental of Equipment	NA	543	
23	Transportation Expenses	NA	(1,073)	
24	Insurance - Vehicle	NA	34	
25	Insurance - General Liability	NA	98	
26	Insurance - Workman's Comp.	NA	(4)	
27	Insurance - Other	NA	(35)	
28	Advertising Expense	NA	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	NA	0	
30	Reg. Comm. Exp. - Rate Case Other	NA	0	
31	Bad Debt Expense	NA	1,050	
32	Miscellaneous Expense	NA	1,068	
33	Non-recurring 2005 Bonus True-up	NA	18	
34	Purchased Power Rate Increase Pass Through	NA	1,818	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	NA	1	
36	TOTAL	NA	496	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	NA	(1,021)	
40	CIAC amortization adjusted for additional contributions	NA	221	
41	TOTAL	NA	(800)	
42				

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park

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	NA	817	
45	-	NA	0	
46	TOTAL	NA	817	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	NA	82	
50	2. Payroll tax adjustment	NA	(852)	
51	3. Property taxes associated with plant additions	NA	3,853	
52	4. Property Tax adjustment for Future Use plant	NA	0	
53	TOTAL	NA	3,083	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	NA	(4,789)	
57	TOTAL	NA	(4,789)	
58				
59	TOTAL INCOME ADJUSTMENTS	NA	639	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>				
1	<b>A. REVENUES</b>			E-13
2	Customer growth	NA	0	
3	TOTAL	NA	0	
4				
5	<b>B. OPERATIONS &amp; MAINTENANCE</b>			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	NA	1,432
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	NA	(26)
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	NA	2,675
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	NA	262
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	NA	3,531
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	NA	360
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	NA	676
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	NA	635
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	NA	604
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	NA	70
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	NA	12
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	NA	306
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	NA	224
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	NA	113
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	NA	244
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	NA	23
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	NA	125
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	NA	80
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	NA	15
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	NA	18
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	NA	18
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	NA	7
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	NA	0
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12	NA	0
30	Reg. Comm. Exp. - Rate Case Other	None	NA	0
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.	NA	(363)
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	NA	1,079
33	Non-recurring 2005 Bonus True-up		NA	18
34	Purchased Power Rate Increase Pass Through		NA	1,872
35	Contractual Services - Other	Customer Call Center conversion	NA	429
36	Reg. Comm. Exp. - Rate Case Amort.		NA	987
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion		NA	(39)
38	TOTAL		NA	15,389
39				
40	<b>C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used &amp; Useful)</b>			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	NA	7,483	
42	CIAC amortization adjusted for additional contributions	NA	(326)	
43	TOTAL	NA	7,157	
44				
45	<b>D. AMORTIZATION</b>			
46	-	NA	0	
47	-	NA	0	
48	TOTAL	NA	0	
49				
50	<b>E. TAXES OTHER THAN INCOME TAX</b>			B-15
51	1. RAF on revenue from customer growth and rate index	NA	0	
52	2. Payroll tax adjustment	NA	118	
53	3. Property taxes associated with plant additions	NA	2,274	
54	4. Property Tax adjustment for Future Use plant	NA	0	
55	TOTAL	NA	2,392	
56				
57	<b>F. INCOME TAXES</b>			
58	1. Income tax impact of the adjustments to per book income	NA	(11,087)	C-1
59	TOTAL	NA	(11,087)	
60				
61	<b>TOTAL INCOME ADJUSTMENTS</b>	NA	13,851	



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 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	NA	191,665	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	NA	2,831	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% NA	8,625	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	NA	159,622	
12	Plus Required Revenue Adjustment	NA	191,665	
13	Rate Year Revenue at Proposed Rates	NA	351,287	
14				
15	Less Operating Expenses Before Income Taxes	NA	(281,942)	
16	Less Interest Expense	NA	(13,704)	
17	Taxable Income	NA	55,640	
18	Income Tax at Composite Rate of	38.58% NA	21,463	
19	Less Income Tax at Present Rates	NA	44,793	
20				
21	Income Tax Adjustment	NA	66,257	

**Test Year Operating Revenues**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Schedule Year Ended: 12/31/05

**Florida Public Service Commission**

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER			(3) SEWER	
	Account No. and Description	Revenues		Account No. and Description	Revenues
1	<b>WATER SALES</b>			<b>SEWER SALES</b>	
2	460	Unmetered Water Revenue		521.1	Flat Rate - Residential 898
3	461.1	Metered - Residential	NA	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial	NA	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	NA	521.6	Flat Rate - Other
8	462.1	Public Fire Protection	NA	522.1	Measured - Residential 0
9	462.2	Private Fire Protection		522.2	Measured - Commercial 156,892
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	NA	524	Revenues From Other Systems
15				525	Interdepartmental Sales
16				526	Effluent
17				527	Unbilled Revenues 0
18	TOTAL WATER SALES		0	TOTAL SEWER SALES 157,790	
19					
20	<b>OTHER WATER REVENUES</b>			<b>OTHER SEWER REVENUES</b>	
21	470	Forfeited Discounts		531	Sale Of Sludge
22	471	Misc. Service Revenues	NA	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	NA	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES		0	TOTAL OTHER SEWER REVENUES 0	
27					
28	TOTAL WATER OPERATING REVENUES		0	TOTAL SEWER OPERATING REVENUES 157,790	

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

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005, 2006, 2007  
 Historical [ X ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005  
 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1) 2005 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2005 Dec	(13) 2005 Dec	(14) Total Per Books Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical | Projected [X]

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

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

Line No.	Account No. and Name	2006												2006 Forecast Annual		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)	(14)
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Budgeted Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [ X ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	64,090	0	64,090	53,686	(10,404)	18	53,703	55,136	1,432	18	55,154
2	703 Salaries & Wages - Officers, Exec.	90	0	90	181	91	0	181	155	(26)	0	155
3	704 Employee Pensions & Benefits	14,587	0	14,587	19,411	4,824	0	19,411	22,086	2,675	0	22,086
4	710 Purchased Sewage Treatment	288	0	288	1,260	972	0	1,260	1,522	262	0	1,522
5	711 Sludge Removal Expense	19,072	0	19,072	18,140	(933)	0	18,140	21,670	3,531	0	21,670
6	715 Purchased Power	11,334	0	11,334	14,361	3,026	1,818	16,178	16,538	360	1,872	18,410
7	716 Fuel for Power Production	1,024	0	1,024	3,758	2,734	0	3,758	4,435	676	0	4,435
8	718 Chemicals	8,509	0	8,509	7,349	(1,161)	0	7,349	7,984	635	0	7,984
9	720 Materials & Supplies	3,857	0	3,857	3,425	(431)	0	3,425	4,029	604	0	4,029
10	731 Contractual Services - Engineering	61	0	61	354	293	0	354	424	70	0	424
11	732 Contractual Services - Accounting	602	0	602	308	(294)	0	308	321	12	0	321
12	733 Contractual Services - Legal	11	68	78	1,472	1,393	0	1,472	1,778	306	0	1,778
13	734 Contractual Services - Mgmt. Fees	2,149	0	2,149	1,390	(760)	0	1,390	1,614	224	0	1,614
14	735 Contractual Services - Testing	8,631	0	8,631	8,251	(381)	0	8,251	8,363	113	0	8,363
15	736 Contractual Services - Other	31,132	0	31,132	29,077	(2,055)	0	29,077	29,321	244	429	29,750
16	741 Rental of Building/Real Prop.	50	0	50	112	62	0	112	135	23	0	135
17	742 Rental of Equipment	60	0	60	603	543	0	603	728	125	0	728
18	750 Transportation Expenses	1,305	47	1,351	278	(1,073)	0	278	358	80	0	358
19	756 Insurance - Vehicle	52	0	52	86	34	0	86	101	15	0	101
20	757 Insurance - General Liability	103	0	103	201	98	0	201	219	18	0	219
21	758 Insurance - Workman's Comp.	77	0	77	74	(4)	0	74	92	18	0	92
22	759 Insurance - Other	77	0	77	42	(35)	0	42	49	7	0	49
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	987	987
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	6	246	252	1,302	1,050	0	1,302	940	(363)	0	940
27	775 Miscellaneous Expense	4,010	97	4,107	5,175	1,068	1	5,176	6,255	1,079	(39)	6,216
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>171,178</b>	<b>458</b>	<b>171,636</b>	<b>170,295</b>	<b>(1,340)</b>	<b>1,837</b>	<b>172,132</b>	<b>184,253</b>	<b>12,121</b>	<b>3,268</b>	<b>187,521</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

FI Central Commerce Park  
 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	5,155	4,489	5,298	5,352	5,959	6,106	4,381	5,814	5,056	4,743	4,663	7,074	7,074	64,090
2	703 Salaries & Wages - Officers, Exec.	0	11	17	13	13	14	13	11	15	12	14	(42)	(42)	90
3	704 Employee Pensions & Benefits	798	795	940	833	909	1,149	1,110	1,954	1,973	1,830	1,841	454	454	14,587
4	710 Purchased Sewage Treatment	0	8	66	28	15	30	19	0	38	18	28	38	38	288
5	711 Sludge Removal Expense	0	911	1,128	1,971	1,963	61	1,262	1,724	76	1,669	5,780	2,527	2,527	19,072
6	715 Purchased Power	917	932	932	986	969	964	1,075	902	551	1,112	951	1,043	1,043	11,334
7	716 Fuel for Power Production	0	0	1	0	0	0	0	0	0	0	1,022	0	0	1,024
8	718 Chemicals	541	434	581	165	706	593	1,051	573	950	938	1,091	887	887	8,509
9	720 Materials & Supplies	0	42	633	163	678	535	286	343	260	308	507	101	101	3,857
10	731 Contractual Services - Engineering	0	0	1	0	0	1	0	0	1	56	1	1	1	61
11	732 Contractual Services - Accounting	0	11	27	17	15	170	120	36	78	34	43	51	51	602
12	733 Contractual Services - Legal	0	0	2	1	1	1	1	0	2	1	1	2	2	11
13	734 Contractual Services - Mgmt. Fees	0	109	248	178	195	201	176	181	169	194	253	245	245	2,149
14	735 Contractual Services - Testing	357	511	1,266	414	792	1,468	604	596	611	495	797	719	719	8,631
15	736 Contractual Services - Other	2,582	2,597	2,669	1,937	1,756	2,795	2,512	3,832	2,180	4,105	1,982	2,184	2,184	31,132
16	741 Rental of Building/Real Prop.	0	0	11	4	3	6	4	0	7	3	5	7	7	50
17	742 Rental of Equipment	0	0	5	2	1	3	2	0	16	25	2	3	3	60
18	750 Transportation Expenses	0	52	95	70	72	76	87	66	104	87	98	496	496	1,305
19	756 Insurance - Vehicle	0	4	6	5	4	5	5	4	5	5	5	5	5	52
20	757 Insurance - General Liability	0	8	11	9	9	10	9	8	10	9	10	10	10	103
21	758 Insurance - Workman's Comp.	0	6	9	7	7	7	7	6	8	7	7	8	8	77
22	759 Insurance - Other	0	6	8	7	7	7	7	6	8	7	7	8	8	77
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	6	0	0	0	0	0	0	0	6
27	775 Miscellaneous Expense	407	574	373	196	918	212	277	192	135	297	213	217	217	4,010
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>10,757</b>	<b>11,500</b>	<b>14,327</b>	<b>12,357</b>	<b>14,991</b>	<b>14,421</b>	<b>13,007</b>	<b>16,248</b>	<b>12,254</b>	<b>15,955</b>	<b>19,322</b>	<b>16,038</b>	<b>171,178</b>	



Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

FI Central Commerce Park  
 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	2,529	4,838	5,763	4,765	4,884	4,760	3,895	4,701	4,293	4,504	4,497	4,256	53,686
2	703 Salaries & Wages - Officers, Exec.	13	28	8	33	11	33	47	2	2	2	2	0	181
3	704 Employee Pensions & Benefits	1,360	1,558	2,372	2,016	1,809	1,993	2,103	1,254	1,234	1,246	1,244	1,222	19,411
4	710 Purchased Sewage Treatment	24	165	208	219	(1)	215	351	19	18	22	19	2	1,260
5	711 Sludge Removal Expense	1,548	2,283	1,870	1,441	1,447	2,883	1,707	1,020	1,042	982	975	942	18,140
6	715 Purchased Power	1,226	1,428	1,382	1,324	1,108	1,242	1,947	967	989	928	923	897	14,361
7	716 Fuel for Power Production	852	283	357	376	(2)	1,154	602	32	31	37	32	3	3,758
8	718 Chemicals	1,156	309	994	414	277	729	916	486	515	517	519	518	7,349
9	720 Materials & Supplies	152	278	839	546	957	264	209	36	37	35	35	35	3,425
10	731 Contractual Services - Engineering	6	44	56	59	(0)	58	94	8	8	9	8	4	354
11	732 Contractual Services - Accounting	13	61	40	41	15	41	46	12	12	10	10	9	308
12	733 Contractual Services - Legal	28	193	243	256	(2)	251	410	22	21	25	22	2	1,472
13	734 Contractual Services - Mgmt. Fees	140	208	215	213	144	232	205	8	7	9	7	1	1,390
14	735 Contractual Services - Testing	601	591	635	674	488	832	794	745	762	711	711	707	8,251
15	736 Contractual Services - Other	3,660	1,538	2,712	1,593	2,052	1,612	2,138	2,818	2,887	2,690	2,690	2,688	29,077
16	741 Rental of Building/Real Prop.	2	15	19	19	(0)	19	31	2	2	2	2	0	112
17	742 Rental of Equipment	12	79	100	105	(1)	103	168	9	9	10	9	1	603
18	750 Transportation Expenses	73	72	71	39	(0)	10	11	1	1	1	1	0	278
19	756 Insurance - Vehicle	3	11	14	15	2	14	22	1	1	1	1	0	86
20	757 Insurance - General Liability	22	28	30	30	21	30	36	1	1	1	1	0	201
21	758 Insurance - Workman's Comp.	4	10	12	12	3	12	18	1	1	1	1	0	74
22	759 Insurance - Other	6	6	6	6	6	6	6	0	0	0	0	0	42
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	4	28	35	37	(0)	36	59	223	220	222	220	217	1,302
27	775 Miscellaneous Expense	226	217	213	263	308	274	327	684	701	654	654	654	5,175
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>13,661</b>	<b>14,273</b>	<b>18,194</b>	<b>14,496</b>	<b>13,524</b>	<b>16,803</b>	<b>16,143</b>	<b>13,050</b>	<b>12,792</b>	<b>12,618</b>	<b>12,581</b>	<b>12,161</b>	<b>170,295</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	4,373	4,759	4,878	4,907	4,303	4,895	5,268	4,358	4,357	4,366	4,358	4,313		55,136
2	703 Salaries & Wages - Officers, Exec.	3	20	26	27	(0)	26	43	2	2	3	2	0		155
3	704 Employee Pensions & Benefits	1,546	1,776	2,696	2,295	2,050	2,268	2,400	1,427	1,404	1,418	1,416	1,391		22,086
4	710 Purchased Sewage Treatment	29	200	252	265	(2)	259	424	23	22	26	22	2		1,522
5	711 Sludge Removal Expense	1,848	2,727	2,236	1,726	1,726	3,444	2,047	1,217	1,244	1,171	1,163	1,123		21,670
6	715 Purchased Power	1,403	1,648	1,600	1,535	1,265	1,440	2,259	1,107	1,133	1,064	1,058	1,027		16,538
7	716 Fuel for Power Production	976	342	432	454	(3)	1,343	727	39	37	45	39	4		4,435
8	718 Chemicals	1,252	338	1,080	454	299	795	1,000	526	557	560	562	560		7,984
9	720 Materials & Supplies	180	327	987	643	1,125	310	246	43	44	42	41	41		4,029
10	731 Contractual Services - Engineering	8	54	68	71	(0)	70	114	9	9	10	9	4		424
11	732 Contractual Services - Accounting	13	62	42	43	16	42	49	12	13	10	10	9		321
12	733 Contractual Services - Legal	34	233	294	309	(2)	303	495	26	25	31	26	3		1,778
13	734 Contractual Services - Mgmt. Fees	160	241	250	247	163	270	243	9	9	11	9	1		1,614
14	735 Contractual Services - Testing	607	602	649	687	492	846	813	750	769	718	717	713		8,363
15	736 Contractual Services - Other	3,688	1,553	2,736	1,609	2,067	1,629	2,161	2,839	2,909	2,711	2,711	2,709		29,321
16	741 Rental of Building/Real Prop.	3	18	22	24	(0)	23	38	2	2	2	2	0		135
17	742 Rental of Equipment	14	95	120	127	(1)	124	203	11	10	13	11	1		728
18	750 Transportation Expenses	95	93	93	49	(0)	13	13	1	1	1	1	0		358
19	756 Insurance - Vehicle	4	13	16	17	2	17	26	1	1	1	1	0		101
20	757 Insurance - General Liability	23	31	33	33	22	33	40	1	1	1	1	0		219
21	758 Insurance - Workman's Comp.	5	12	15	15	4	15	22	1	1	1	1	0		92
22	759 Insurance - Other	7	7	7	7	7	7	7	0	0	0	0	0		49
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	5	34	43	45	(0)	44	72	142	140	140	140	136		940
27	775 Miscellaneous Expense	273	263	257	318	372	331	394	827	847	791	791	791		6,255
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>16,546</b>	<b>15,449</b>	<b>18,830</b>	<b>15,905</b>	<b>13,904</b>	<b>18,549</b>	<b>19,104</b>	<b>13,374</b>	<b>13,537</b>	<b>13,135</b>	<b>13,092</b>	<b>12,829</b>		<b>184,253</b>

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

FI Central Commerce Park

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	0	0	0	-
2	603	Salaries & Wages - Officers, Exec.	0	0	0	-
3	604	Employee Pensions & Benefits	0	0	0	-
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	0	0	0	-
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	0	0	0	-
9	631	Contractual Services - Engineering	0	0	0	-
10	632	Contractual Services - Accounting	0	0	0	-
11	633	Contractual Services - Legal	0	0	0	-
12	634	Contractual Services - Mgmt. Fees	0	0	0	-
13	635	Contractual Services - Testing	0	0	0	-
14	636	Contractual Services - Other	0	0	0	-
15	641	Rental of Building/Real Prop.	0	0	0	-
16	642	Rental of Equipment	0	0	0	-
17	650	Transportation Expenses	0	0	0	-
18	656	Insurance - Vehicle	0	0	0	-
19	657	Insurance - General Liability	0	0	0	-
20	658	Insurance - Workman's Comp.	0	0	0	-
21	659	Insurance - Other	0	0	0	-
22	660	Advertising Expense	0	0	0	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	0	0	0	-
26	675	Miscellaneous Expense	0	0	0	-
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
28	Total Customers (ERCs)		NA	NA	NA	NA
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					NA

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

FI Central Commerce Park

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.

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

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## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

FI Central Commerce Park

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	60,855	64,090	3,235	5.32%
2	703	Salaries & Wages - Officers, Exec.	0	90	90	-
3	704	Employee Pensions & Benefits	19,998	14,587	(5,411)	-27.06%
4	710	Purchased Sewage Treatment	0	288	288	-
5	711	Sludge Removal Expense	8,476	19,072	10,596	125.02%
6	715	Purchased Power	10,322	11,334	1,012	9.81%
7	716	Fuel for Power Production	955	1,024	69	7.26%
8	718	Chemicals	2,587	8,509	5,922	228.92%
9	720	Materials & Supplies	12,387	3,857	(8,530)	-68.86%
10	731	Contractual Services - Engineering	13	61	48	370.16%
11	732	Contractual Services - Accounting	33	602	569	1724.80%
12	733	Contractual Services - Legal	82	78	(4)	-4.28%
13	734	Contractual Services - Mgmt. Fees	0	2,149	2,149	-
14	735	Contractual Services - Testing	7,363	8,631	1,268	17.23%
15	736	Contractual Services - Other	4,865	31,132	26,267	539.91%
16	741	Rental of Building/Real Prop.	56	50	(6)	-10.40%
17	742	Rental of Equipment	4	60	56	1388.24%
18	750	Transportation Expenses	3,982	1,351	(2,631)	-66.06%
19	756	Insurance - Vehicle	29	52	23	79.36%
20	757	Insurance - General Liability	62	103	41	66.36%
21	758	Insurance - Workman's Comp.	637	77	(560)	-87.85%
22	759	Insurance - Other	8	77	69	863.31%
23	760	Advertising Expense	18	0	(18)	-99.80%
24	766	Reg. Comm. Exp. - Rate Case Amort.	215	0	(215)	-100.00%
25	767	Reg. Comm. Exp. - Other	63	0	(63)	-100.00%
26	770	Bad Debt Expense	100	252	152	152.26%
27	775	Miscellaneous Expense	7,164	4,107	(3,057)	-42.68%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>140,274</u>	<u>171,636</u>	<u>31,362</u>	<u>22.36%</u>
29	Total Customers (ERCs)		166	168	2	0.98%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>11.38%</u>

Supporting Schedules: B-6, F-8

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

FI Central Commerce Park  
 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

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1		NA		
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	26483Harbor Branch	Testing-Treat-Ops	7,599	Testing-Treat-Ops
12	27995AEROTEK, INC.	Oth-T&D-Ops	9,288	Oth-T&D-Ops
13	28226NANAK'S LANDSCAPING	Oth-T&D-Ops	3,287	Oth-T&D-Ops
14	27995AEROTEK, INC.	Oth-Cust Acct	7,709	Oth-Cust Acct
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

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

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

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

Estimate Through PAA [ ] or Commission Hearing [ X ]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.000%	0	0.214%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.000%	0	0.214%	3,947
h					
i Total Projected Rate Case Expense	1,845,725		0		3,947
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>0</u>		<u>987</u>
m					
n Method of Allocation Between Systems: (Provide Calculation)					

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



Analysis of Major Maintenance Projects

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

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

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

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

**Allocation of Expenses**

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 060368-WS**

Schedule Year Ended: 12/31/2005

Historical [ X ] Projected [ ]

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.00%	0.18%		0.18%	Customers *	0	90		90
2	604 / 704	Pensions & Benefits	0.00%	0.18%		0.18%	Customers *	0	14,587		14,587
3	632 / 732	Contractual Services - Acctg	0.00%	0.18%		0.18%	Customers *	0	602		602
4	633 / 733	Contractual Services - Legal	0.00%	0.18%		0.18%	Customers *	0	78		78
5	634 / 734	Contractual Services - Mgmt.	0.00%	0.18%		0.18%	Customers *	0	2,149		2,149
6	641 / 741	Rental of Building/Real Prop.	0.00%	0.18%		0.18%	Customers *	0	50		50
7	656 / 756	Insurance - Vehicle	0.00%	0.18%		0.18%	Customers *	0	52		52
8	657 / 757	Insurance - General Liability	0.00%	0.18%		0.18%	Customers *	0	103		103
9	658 / 758	Insurance - Work. Comp.	0.00%	0.18%		0.18%	Customers *	0	77		77
10	659 / 759	Insurance - Other	0.00%	0.18%		0.18%	Customers *	0	77		77
11	675 / 775	Miscellaneous Expense	0.00%	0.18%		0.18%	Customers *	0	4,107		4,107

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

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

**Allocation of Expenses**

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 060368-WS**

Schedule Year Ended: 12/31/2006

Historical [ X ] Projected [ X ]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages (Note A)				(8) Allocation Method	(9)-(12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.00%	0.18%		0.18%	Customers *	0	181		181
2	604 / 704	Pensions & Benefits	0.00%	0.18%		0.18%	Customers *	0	19,411		19,411
3	632 / 732	Contractual Services - Acctg	0.00%	0.18%		0.18%	Customers *	0	308		308
4	633 / 733	Contractual Services - Legal	0.00%	0.18%		0.18%	Customers *	0	1,472		1,472
5	634 / 734	Contractual Services - Mgmt.	0.00%	0.18%		0.18%	Customers *	0	1,390		1,390
6	641 / 741	Rental of Building/Real Prop.	0.00%	0.18%		0.18%	Customers *	0	112		112
7	656 / 756	Insurance - Vehicle	0.00%	0.18%		0.18%	Customers *	0	86		86
8	657 / 757	Insurance - General Liability	0.00%	0.18%		0.18%	Customers *	0	201		201
9	658 / 758	Insurance - Work. Comp.	0.00%	0.18%		0.18%	Customers *	0	74		74
10	659 / 759	Insurance - Other	0.00%	0.18%		0.18%	Customers *	0	42		42
11	675 / 775	Miscellaneous Expense	0.00%	0.18%		0.18%	Customers *	0	5,176		5,176

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

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

**Allocation of Expenses**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**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) (5) (6) (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) (10) (11) (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.00%	0.14%		0.14%	ERCs *	0	155		155
2	604 / 704	Pensions & Benefits	0.00%	0.14%		0.14%	ERCs *	0	22,086		22,086
3	632 / 732	Contractual Services - Acctg	0.00%	0.14%		0.14%	ERCs *	0	321		321
4	633 / 733	Contractual Services - Legal	0.00%	0.14%		0.14%	ERCs *	0	1,778		1,778
5	634 / 734	Contractual Services - Mgmt.	0.00%	0.14%		0.14%	ERCs *	0	1,614		1,614
6	641 / 741	Rental of Building/Real Prop.	0.00%	0.14%		0.14%	ERCs *	0	135		135
7	656 / 756	Insurance - Vehicle	0.00%	0.14%		0.14%	ERCs *	0	101		101
8	657 / 757	Insurance - General Liability	0.00%	0.14%		0.14%	ERCs *	0	219		219
9	658 / 758	Insurance - Work. Comp.	0.00%	0.14%		0.14%	ERCs *	0	92		92
10	659 / 759	Insurance - Other	0.00%	0.14%		0.14%	ERCs *	0	49		49
11	666 / 766	Rate Case Amort	0.00%	0.21%		0.21%	ERCs	0	987		987
12	675 / 775	Miscellaneous Expense	0.00%	0.14%		0.14%	ERCs *	0	6,216		6,216

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

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

## Net Depreciation Expense - Water

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	NA	NA	NA	100.00%	NA	NA
3	302.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	339.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	304.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	305.2 Collect. & Impound Reservoirs	NA	NA	NA	100.00%	NA	NA
9	306.2 Lake, River & Other Intakes	NA	NA	NA	100.00%	NA	NA
10	307.2 Wells & Springs	NA	NA	NA	100.00%	NA	NA
11	308.2 Infiltration Galleries & Tunnels	NA	NA	NA	100.00%	NA	NA
12	309.2 Supply Mains	NA	NA	NA	100.00%	NA	NA
13	310.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
14	311.2 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
15	339.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	304.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	311.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
20	320.3 Water Treatment Equipment	NA	NA	NA	100.00%	NA	NA
21	339.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
24	304.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
25	311.4 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
26	330.4 Distr. Reservoirs & Standpipes	NA	NA	NA	100.00%	NA	NA
27	331.4 Transm. & Distribution Mains	NA	NA	NA	100.00%	NA	NA
28	333.4 Services	NA	NA	NA	100.00%	NA	NA
29	334.4 Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
30	335.4 Hydrants	NA	NA	NA	100.00%	NA	NA
31	336.4 Backflow Prevention	NA	NA	NA	100.00%	NA	NA
32	339.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
33	GENERAL PLANT						
34	303.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
35	304.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
36	340.5 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
37	340.51 Computer Equipment	NA	NA	NA	100.00%	NA	NA
38	341.5 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
39	342.5 Stores Equipment	NA	NA	NA	100.00%	NA	NA
40	343.5 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
41	344.5 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
42	345.5 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
43	346.5 Communication Equipment	NA	NA	NA	100.00%	NA	NA
44	347.5 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
45	348.5 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
42	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
43	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA	NA
44	NET DEPRECIATION EXPENSE - WATER	NA	NA	NA		NA	NA

## Net Depreciation Expense - Water

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	NA	NA	NA	100.00%	NA	NA
3	302.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	339.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	304.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	305.2 Collect. & Impound Reservoirs	NA	NA	NA	100.00%	NA	NA
9	306.2 Lake, River & Other Intakes	NA	NA	NA	100.00%	NA	NA
10	307.2 Wells & Springs	NA	NA	NA	100.00%	NA	NA
11	308.2 Infiltration Galleries & Tunnels	NA	NA	NA	100.00%	NA	NA
12	309.2 Supply Mains	NA	NA	NA	100.00%	NA	NA
13	310.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
14	311.2 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
15	339.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	304.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	311.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
20	320.3 Water Treatment Equipment	NA	NA	NA	100.00%	NA	NA
21	339.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
24	304.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
25	311.4 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
26	330.4 Distr. Reservoirs & Standpipes	NA	NA	NA	100.00%	NA	NA
27	331.4 Transm. & Distribution Mains	NA	NA	NA	100.00%	NA	NA
28	333.4 Services	NA	NA	NA	100.00%	NA	NA
29	334.4 Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
30	335.4 Hydrants	NA	NA	NA	100.00%	NA	NA
31	336.4 Backflow Prevention	NA	NA	NA	100.00%	NA	NA
32	339.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
33	GENERAL PLANT						
34	303.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
35	304.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
36	340.5 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
37	340.51 Computer Equipment	NA	NA	NA	100.00%	NA	NA
38	341.5 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
39	342.5 Stores Equipment	NA	NA	NA	100.00%	NA	NA
40	343.5 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
41	344.5 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
42	345.5 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
43	346.5 Communication Equipment	NA	NA	NA	100.00%	NA	NA
44	347.5 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
45	348.5 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
42	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
43	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA	NA
44	NET DEPRECIATION EXPENSE - WATER	NA	NA	NA		NA	NA

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	26	26	100.00%	26
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	6,516	6,516	100.00%	6,516
8	355.2 Power Generation Equipment	0	1,273	1,273	100.00%	1,273
9	360.2 Collection Sewers - Force	0	9,517	9,517	100.00%	9,517
10	361.2 Collection Sewers - Gravity	0	817	817	100.00%	817
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	103	103	100.00%	103
13	364.2 Flow Measuring Devices	0	128	128	100.00%	128
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	1,392	1,392	100.00%	1,392
21	371.3 Pumping Equipment	0	7,337	7,337	100.00%	7,337
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	0	0	100.00%	0
28	381.4 Plant Sewers	0	0	0	100.00%	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	2,471	2,471	100.00%	2,471
37	380.5 Treatment & Disposal Equipment	0	27,474	27,474	100.00%	27,474
38	381.5 Plant Sewers	0	744	744	100.00%	744
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	1,902	1,902	100.00%	1,902
54	390.71 Computer Equipment	0	27	27	100.00%	27
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	553	553	100.00%	553
58	394.7 Laboratory Equipment	0	147	147	100.00%	147
59	395.7 Power Operated Equipment	0	47	47	100.00%	47
60	396.7 Communication Equipment	0	2,222	2,222	100.00%	2,222
61	397.7 Miscellaneous Equipment	0	613	613	100.00%	613
62	398.7 Other Tangible Plant	0	0	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	63,309	63,309		63,309
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	0	(27,177)	(27,177)	100.00%	(27,177)
65	NET DEPRECIATION EXPENSE - SEWER	0	36,132	36,132		36,132
66	Net Depr Expense Used & Useful	0				



Net Depreciation Expense - Sewer

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical [ ] Projected [ X ]

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

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

Line No.	Account No. and Name	Depreciation Expense			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	26	0	26	100.00%	26	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	6,509	0	6,509	100.00%	6,509	(7)
8	355.2 Power Generation Equipment	1,273	0	1,273	100.00%	1,273	0
9	360.2 Collection Sewers - Force	9,760	0	9,760	100.00%	9,760	243
10	361.2 Collection Sewers - Gravity	818	0	818	100.00%	818	1
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	104	0	104	100.00%	104	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	(128)
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	1,020	0	1,020	100.00%	1,020	(372)
21	371.3 Pumping Equipment	7,333	0	7,333	100.00%	7,333	(4)
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	2,473	0	2,473	100.00%	2,473	2
37	380.5 Treatment & Disposal Equipment	28,303	0	28,303	100.00%	28,303	829
38	381.5 Plant Sewers	744	0	744	100.00%	744	(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	29	0	29	100.00%	29	29
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	51	0	51	100.00%	51	51
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	(1,902)
54	390.71 Computer Equipment	195	0	195	100.00%	195	169
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	554	0	554	100.00%	554	1
58	394.7 Laboratory Equipment	147	0	147	100.00%	147	(0)
59	395.7 Power Operated Equipment	48	0	48	100.00%	48	2
60	396.7 Communication Equipment	2,289	0	2,289	100.00%	2,289	67
61	397.7 Miscellaneous Equipment	613	0	613	100.00%	613	(0)
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	62,288	0	62,288		62,288	(1,021)
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(26,957)	0	(26,957)		(26,957)	221
65	NET DEPRECIATION EXPENSE - SEWER	35,331	0	35,331		35,331	(800)

Net Depreciation Expense - Sewer

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) 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	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	26	0	26	100.00%	26	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	6,731	0	6,731	100.00%	6,731	222
8	355.2 Power Generation Equipment	1,273	0	1,273	100.00%	1,273	0
9	360.2 Collection Sewers - Force	10,588	0	10,588	100.00%	10,588	829
10	361.2 Collection Sewers - Gravity	818	0	818	100.00%	818	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	104	0	104	100.00%	104	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3 Receiving Wells	835	0	835	100.00%	835	(186)
21	371.3 Pumping Equipment	7,332	0	7,332	100.00%	7,332	(2)
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
28	381.4 Plant Sewers	327	0	327	100.00%	327	327
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	2,474	0	2,474	100.00%	2,474	1
37	380.5 Treatment & Disposal Equipment	34,612	0	34,612	100.00%	34,612	6,309
38	381.5 Plant Sewers	744	0	744	100.00%	744	(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	43	0	43	100.00%	43	14
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	76	0	76	100.00%	76	25
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71 Computer Equipment	545	0	545	100.00%	545	350
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	555	0	555	100.00%	555	1
58	394.7 Laboratory Equipment	147	0	147	100.00%	147	(0)
59	395.7 Power Operated Equipment	48	0	48	100.00%	48	0
60	396.7 Communication Equipment	2,289	0	2,289	100.00%	2,289	0
61	397.7 Miscellaneous Equipment	204	0	204	100.00%	204	(408)
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	69,771	0	69,771		69,771	7,483
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(27,283)	0	(27,283)		(27,283)	(326)
65	NET DEPRECIATION EXPENSE - SEWER	42,488	0	42,488		42,488	7,157

## Taxes Other Than Income

## Florida Public Service Commission

FI Central Commerce Park  
Docket No. 060368-WS

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

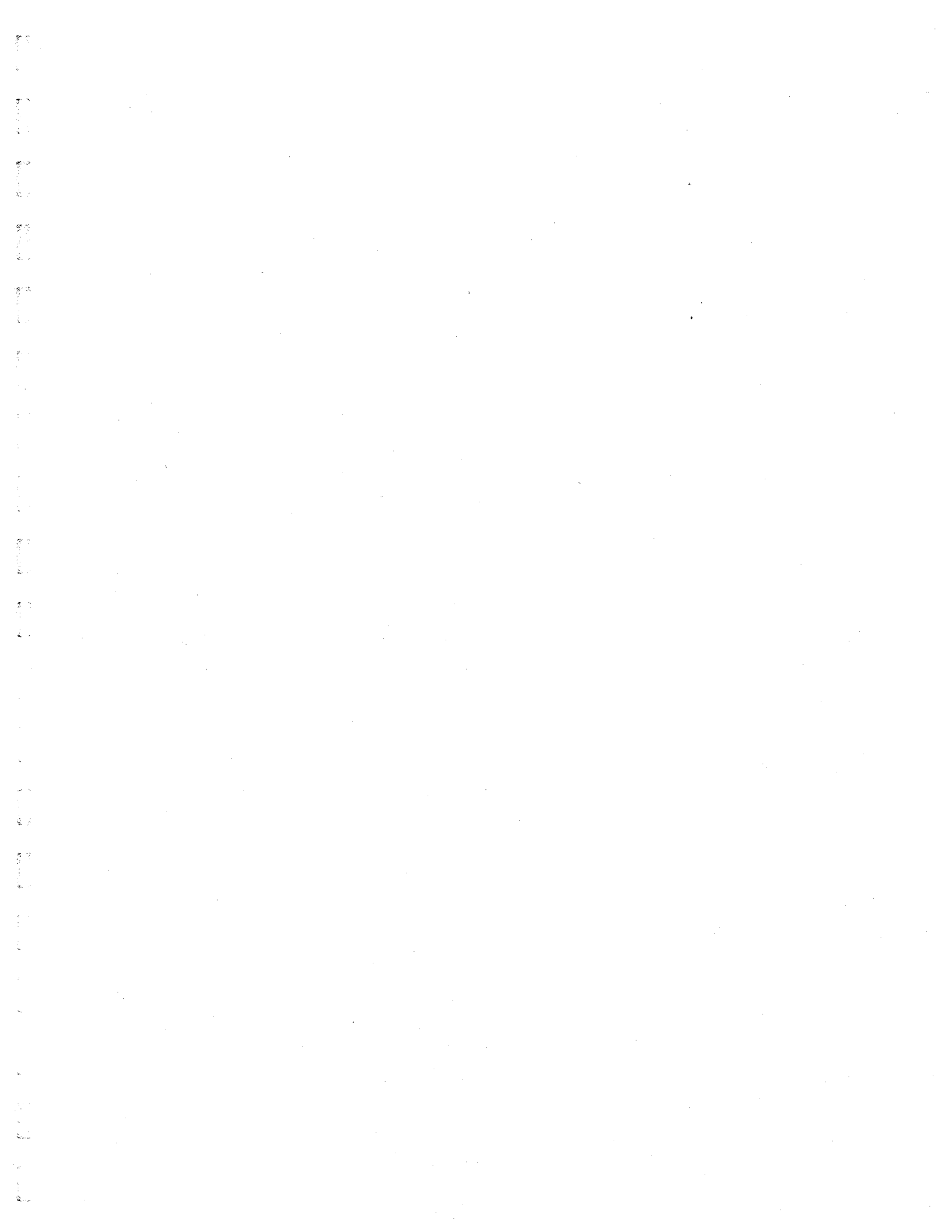
Schedule: B-15  
Page: 1 of 1  
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
<b>Water</b>							
1	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		NA			NA	B5
4	Non-U&U Adjustment @ NA			NA		NA	
5	Total Test Year Adjustments	NA	NA	NA	NA	NA	
6	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	NA				NA	E-13
9	Payroll Tax Adjustment		NA			NA	B-5
10	Plant in Service Adjustment			NA		NA	A-5
11	Non-U&U Adjustment @ NA			NA		NA	
12	Total 2006 Adjustments	NA	NA	NA	NA	NA	
13	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	NA				NA	E-13
16	Payroll Tax Adjustment		NA			NA	B-5
17	Plant in Service Adjustment			NA		NA	A-5
18	Non-U&U Adjustment @ NA			NA		NA	
19	Total 2007 Adjustments	NA	NA	NA	NA	NA	
20	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
21	RAFs Assoc. with Revenue Increase	NA				NA	B-3
22	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	
<b>Sewer</b>							
23	Test Year (2005) Per Books	7,101	5,314	21,772		34,187	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	7,101	5,314	21,772	0	34,187	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	82				82	E-2
31	Payroll Tax Adjustment		(852)			(852)	B-6
32	Plant in Service Adjustment			3,853		3,853	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	82	(852)	3,853	0	3,083	
35	Adjusted Intermed. Year (2006)	7,183	4,461	25,625	0	37,269	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		118			118	B-6
39	Plant in Service Adjustment			2,274		2,274	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	118	2,274	0	2,392	
42	Adjusted Projected Rate Year (2007)	7,183	4,579	27,899	0	39,661	
43	RAFs Assoc. with Revenue Increase	8,625				8,625	B-3
43	Total Projected Rate Year (2007)	15,808	4,579	27,899	0	48,286	

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







**FI Central Commerce Park  
TAX SCHEDULES**

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





**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**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)	(3)	(4)	(5)	(6)	(7)	(8)	Supporting Schedules
		2005 Year End Per Books	2005 Utility Adjustments	2005 Year End Adjusted	2006 Utility Adjustments	2006 Year End Adjusted	2007 Utility Adjustments	2007 Year End Adjusted	
<b>Water</b>									
1	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
2	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
3	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
4	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
5	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
6	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	
<b>Sewer</b>									
7	Current Tax Expense	(24,897)	(12,415)	(37,312)	312	(37,000)	(11,087)	(48,086)	C-2
8	Deferred Income Tax Expense	0	8,394	8,394	(5,101)	3,293	0	3,293	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>(24,897)</u>	<u>(4,021)</u>	<u>(28,918)</u>	<u>(4,789)</u>	<u>(33,707)</u>	<u>(11,087)</u>	<u>(44,793)</u>	

Recap Scheds: B-1, B-2

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8)
		12/31/05 Per Books	2005 Adjustments	Water 2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	Sewer 2005 Adjustments	12/31/05 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	NA	NA	NA	NA	(62,525)	(21,640)	(84,164)		B-1, B-2
2	Less: Interest Charges	NA	NA	NA	NA	0	(10,544)	(10,544)		C-3
3	Taxable Income		0	0	0	(62,525)	(32,184)	(94,708)		
4	Schedule M Adjustments									
5	Permanent Differences		-	NA	NA	-	0	0		C-4
6	Timing Differences	NA	NA	NA	NA	21,760	0	21,760		C-5
7	Total Schedule M Adjustments		0	0	0	21,760	0	21,760		
8	Taxable Income Before State Taxes		0	NA	0	(84,285)	(32,184)	(116,468)		
9	State Tax Rate		5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10										
11										
12	State Income Taxes		0	NA	0	(4,636)	(1,770)	(6,406)		
13	Federal Taxable Income		0	NA	0	(57,889)	(30,414)	(88,303)		
14	Federal Tax Rate		35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes		0	NA	0	(20,261)	(10,645)	(30,906)		
16	Less: Investment Tax Credit Realized This Year		0	NA	0	0	0	0		C-7
17	Current Federal Income Taxes		0	NA	0	(20,261)	(10,645)	(30,906)		
18	Summary:									
19	Current State Income Tax		0	NA	0	(4,636)	(1,770)	(6,406)		
20	Current Federal Income Tax		0	NA	0	(20,261)	(10,645)	(30,906)		
21	Total Current Income Tax Expense (To C-1)		0	NA	0	(24,897)	(12,415)	(37,312)		

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	
1	Taxable Operating Income before Interest	NA	NA	NA	(84,164)	(1,763)	(85,927)	B-1, B-2
2	Less: Interest Charges	NA	NA	NA	(10,544)	1,347	(9,197)	C-3
3	Taxable Income	0	0	0	(94,708)	(416)	(95,125)	
4	Schedule M Adjustments							
5	Permanent Differences	NA	NA	NA	0	0	0	C-4
6	Timing Differences	NA	NA	NA	21,760	(13,224)	8,536	C-5
7	Total Schedule M Adjustments	0	0	0	21,760	(13,224)	8,536	
8	Taxable Income Before State Taxes	0	NA	0	(116,468)	12,808	(103,661)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	0	NA	0	(6,406)	704	(5,701)	
13	Federal Taxable Income	0	NA	0	(88,303)	(1,121)	(89,423)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	0	NA	0	(30,906)	(392)	(31,298)	
16	Less: Investment Tax Credit Realized This Year	0	NA	0	0	0	0	C-7
17	Current Federal Income Taxes	0	NA	0	(30,906)	(392)	(31,298)	
18	Summary:							
19	Current State Income Tax	0	NA	0	(6,406)	704	(5,701)	
20	Current Federal Income Tax	0	NA	0	(30,906)	(392)	(31,298)	
21	Total Current Income Tax Expense (To C-1)	0	NA	0	(37,312)	312	(37,000)	

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	Water 2007	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	Sewer	
1	Taxable Operating Income before Interest	NA	NA	NA	NA	(85,927)	(24,937)	(110,865)		B-1, B-2
2	Less: Interest Charges	NA	NA	NA	NA	(9,197)	(3,803)	(13,000)		C-3
3	Taxable Income		0	0	0	(95,125)	(28,740)	(123,865)		
4	Schedule M Adjustments									
5	Permanent Differences	NA	NA	NA	NA	0	0	0		C-4
6	Timing Differences	NA	NA	NA	NA	8,536	0	8,536		C-5
7	Total Schedule M Adjustments		0	0	0	8,536	0	8,536		
8	Taxable Income Before State Taxes		0	NA	0	(103,661)	(28,740)	(132,401)		
9	State Tax Rate		5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10										
11										
12	State Income Taxes		0	NA	0	(5,701)	(1,581)	(7,282)		
13	Federal Taxable Income		0	NA	0	(89,423)	(27,159)	(116,583)		
14	Federal Tax Rate		35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes		0	NA	0	(31,298)	(9,506)	(40,804)		
16	Less: Investment Tax Credit Realized This Year		0	NA	0	0	0	0		C-7
17	Current Federal Income Taxes		0	NA	0	(31,298)	(9,506)	(40,804)		
18	Summary:									
19	Current State Income Tax		0	NA	0	(5,701)	(1,581)	(7,282)		
20	Current Federal Income Tax		0	NA	0	(31,298)	(9,506)	(40,804)		
21	Total Current Income Tax Expense (To C-1)		0	NA	0	(37,000)	(11,087)	(48,086)		

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

FI Central Commerce Park  
 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			Sewer			
		2005 Per Books	2005 Adjustments	2005 Adjusted	2005 Per Books	2005 Adjustments	2005 Adjusted	
1	Interest on Long-Term Debt	0	0	0	0	10,350	10,350	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	0	0	Note*
4	Other Interest Expense	0	0	0	0	194	194	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,544</u>	<u>10,544</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	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)		0		437,131
Weighted Cost of Long Term Debt (D-1)	0.00%	0	2.37%	10,350
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		10,350

Book/Tax Differences - Permanent

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006 & 2007

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

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected [ ]

Schedule: C-5

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2)			(3)			(4)			(5)			(6)			(7)	(8)
		Water		Sewer		Water		Sewer		Water		Sewer						
		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting Schedules	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):																	
1	Tax Depreciation & Amortization	0	0	0	4,483	36,132	40,615											
2	Book Depreciation & Amortization	NA	NA	NA	0	36,132	36,132										B-13,14	
3	Difference	0	0	0	4,483	0	4,483											
4	Other Timing Differences (Itemize):																	
5	Bad Debt	0	0	0	6,743	0	6,743											
6	Regulatory Assets	0	0	0	6,050	0	6,050											
7	All Other	0	0	0	0	0	0											
8	Total Timing Differences (To C-2)	0	0	0	21,760	0	21,760											
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%											
10	State Deferred Taxes	0	0	0	1,197	0	1,197											
11	Timing Differences for Federal Taxes	0	0	0	20,563	0	20,563											
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%											
13	Federal Deferred Taxes	0	0	0	7,197	0	7,197											
14	Total Deferred Taxes (to C-1)	0	0	0	8,394	0	8,394											

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

FI Central Commerce Park

Schedule: C-5

Docket No. 060368-WS

Page: 2 of 3

Test Year Ending 12/31/06

Preparer: Jack Schreyer

Historical [ ] Projected [ X ]

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

Line No. Description	(1)	(2)			(3)			(4)			(5)	(6)		(7)	(8)
		12/31/05 Adjusted	Water 2006 Adjustments		12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments		12/31/06 Adjusted	Supporting Schedules					
Timing Differences:															
1 Tax Depreciation & Amortization		0	0	0	0	40,615	(1,016)	39,599							
2 Book Depreciation & Amortization	NA		NA	NA	NA	36,132	(800)	35,331	B-13,14						
3 Difference		0	0	0	0	4,483	(216)	4,268							
4 Other Timing Differences (Itemize):															
5 Bad Debt		0	0	0	0	6,743	(6,743)	0							
6 Regulatory Assets		0	0	0	0	6,050	(6,050)	0							
7 All Other		0	0	0	0	0	0	0							
8 Total Timing Differences (To C-2)		0	0	0	0	21,760	(13,224)	8,536							
9 State Tax Rate		5.5%		5.5%	5.5%										
10 State Deferred Taxes		0	0	0	0	1,197	(727)	469							
11 Timing Differences for Federal Taxes		0	0	0	0	20,563	(12,497)	8,066							
12 Federal Tax Rate		35.0%		35.0%	35.0%										
13 Federal Deferred Taxes		0	0	0	0	7,197	(4,374)	2,823							
14 Total Deferred Taxes (to C-1)		0	0	0	0	8,394	(5,101)	3,293							

Recap Schedules: C-1, C-2



## Deferred Income Tax Expense

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending 12/31/07

Historical [ ] Projected [X]

Schedule: C-5

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
	12/31/06 Adjusted	2007 Adjustments	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2006 Adjustments	12/31/07 Adjusted		
			<b>Water</b>				<b>Sewer</b>		
Timing Differences:									
1 Tax Depreciation & Amortization		0	0	0	39,599	7,157	46,756		
2 Book Depreciation & Amortization	NA		NA	NA	35,331	7,157	42,488		B-13,14
3 Difference		0	0	0	4,268	0	4,268		
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)		0	0	0	8,536	0	8,536		
9 State Tax Rate		5.5%		5.5%	5.5%		5.5%		
10 State Deferred Taxes		0	0	0	469	0	469		
11 Timing Differences for Federal Taxes		0	0	0	8,066	0	8,066		
12 Federal Tax Rate		35.0%		35.0%	35.0%		35.0%		
13 Federal Deferred Taxes		0	0	0	2,823	0	2,823		
14 Total Deferred Taxes (to C-1)		0	0	0	3,293	0	3,293		

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**FI Central Commerce Park**

**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.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
<b>WATER</b>										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	0	0	0				0	0	0
4	2006	0	0	0				0	0	0
5	2007	0	0	0				0	0	0
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	106	638	744				106	638	744
9	2006	132	793	926				132	793	926
10	2007	158	949	1,107				158	949	1,107

**Accumulated Deferred Income Taxes - State****Florida Public Service Commission****FI Central Commerce Park****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 <b>State</b> Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	0	0
4	2006	0	0	0
5	2007	0	0	0
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	106	106
9	2006	106	26	132
10	2007	132	26	158

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

FI Central Commerce Park

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 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
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	0	0
4	2006	0	0	0
5	2007	0	0	0
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	638	638
9	2006	638	156	793
10	2007	793	156	949

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

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

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

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

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

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

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

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

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

Schedule: C-7  
Page: 3 of 4  
Preparer: Jack Schreyer

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

---

**NONE**

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

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

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

---

**NONE**



Parent's Debt Information

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006 & 2007

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

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

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

**Income Tax Returns****Florida Public Service Commission**

**FI Central Commerce Park**  
**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.

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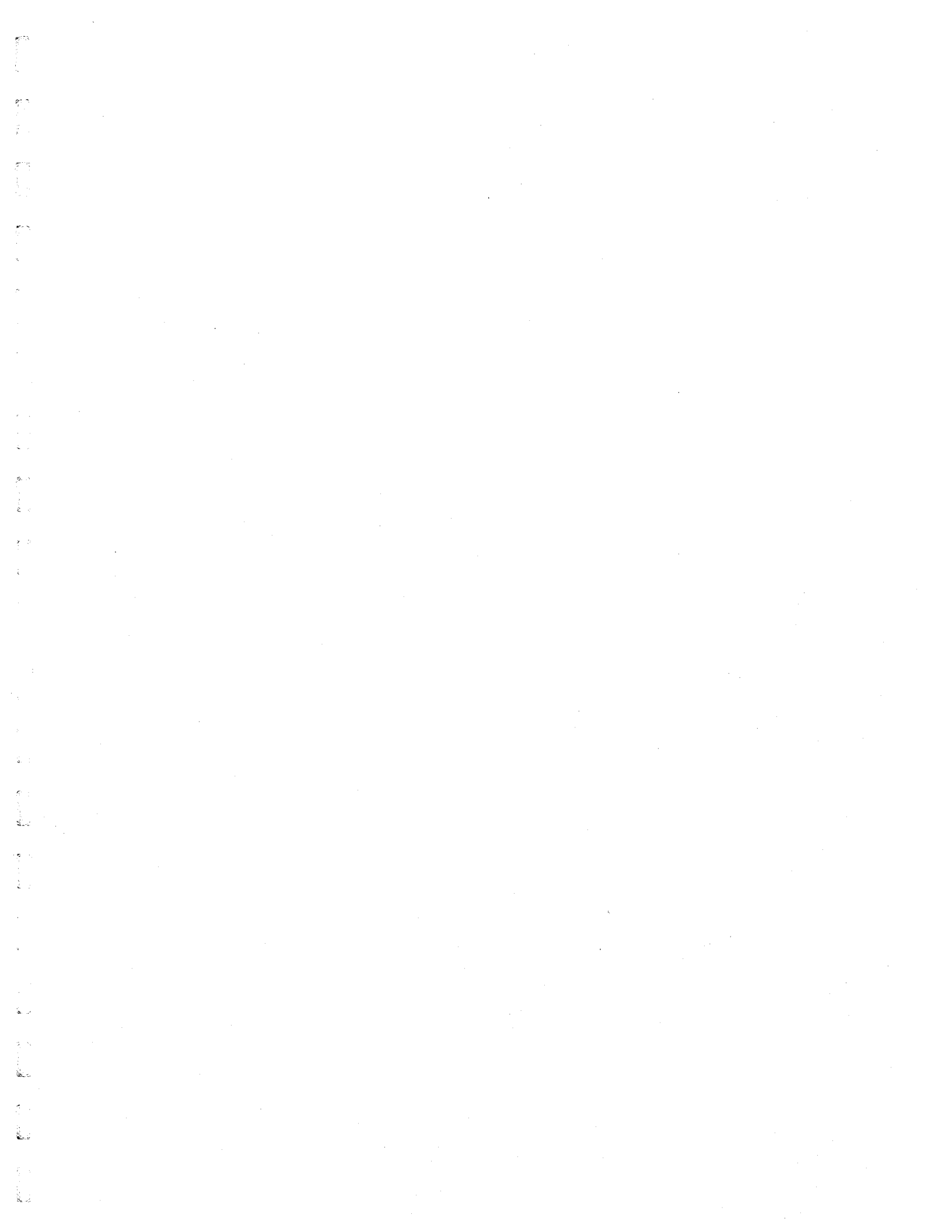
Federal and State Income Tax Returns are available at the company's office location at  
762 West Lancaster Ave, Bryn Mawr, PA 19010

**Miscellaneous Tax Information****Florida Public Service Commission****FI Central Commerce Park**  
**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         |







**FI Central Commerce Park  
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

FI Central Commerce Park

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
<b>WATER</b>						
1 Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	10.12%	0.00%	0	D-2
5 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	
<b>SEWER</b>						
8 Long-Term Debt	172,495	39.46%	6.00%	2.37%	10,350	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	258,742	59.19%	10.12%	5.99%	26,185	D-2
12 Customer Deposits	3,239	0.74%	6.00%	0.04%	194	D-2
13 Accumulated Deferred Income Taxes	2,656	0.61%	0.00%	0.00%	0	D-2
14 Total	<u>437,131</u>	<u>100.00%</u>		<u>8.40%</u>	<u>36,729</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance  
**FI Central Commerce Park**  
**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
<b>WATER</b>							
1	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	10.12%	0.00%	0	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	
<b>SEWER</b>							
8	Long-Term Debt	172,727	39.38%	6.00%	2.36%	10,364	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	259,090	59.07%	10.12%	5.98%	26,220	D-2
12	Customer Deposits	3,239	0.74%	6.00%	0.04%	194	D-2
13	Accumulated Deferred Income Taxes	3,526	0.80%	0.00%	0.00%	0	D-2
14	Total	<u>438,582</u>	<u>100.00%</u>		<u>8.39%</u>	<u>36,778</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance  
**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending: 12/31/07  
 Historical [ ] Projected [ X ]

**Florida Public Service Commission**

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

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	10.12%	0.00%	0	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	
<b>SEWER</b>							
8	Long-Term Debt	225,169	39.47%	6.00%	2.37%	13,510	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	337,753	59.21%	10.12%	5.99%	34,181	D-2
12	Customer Deposits	3,239	0.57%	6.00%	0.03%	194	D-2
13	Accumulated Deferred Income Taxes	4,273	0.75%	0.00%	0.00%	0	D-2
14	Total	<u>570,434</u>	<u>100.00%</u>		<u>8.39%</u>	<u>47,885</u>	

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

Florida Public Service Commission

13 Month Average Balance

FI Central Commerce Park

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.	(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 *		
<b>Water</b>							
1	Long-Term Debt	0			0	0	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	0			0	0	
5	Customer Deposits	0				0	D-7
6	Accumulated Deferred Income Taxes	0				0	
7	Total	<u>0</u>			<u>0</u>	<u>0</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0			172,495	172,495	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	431,237			(172,495)	258,742	
12	Customer Deposits	3,239				3,239	
13	Accumulated Deferred Income Taxes	2,656				2,656	
14	Total	<u>437,131</u>			<u>0</u>	<u>437,131</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**

13 Month Average Balance  
**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending: 12/31/06  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

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

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

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 *			
<b>Water</b>								
1	Long-Term Debt	0				0	D-5	
2	Short-Term Debt	0				0	D-4	
3	Preferred Stock	0				0	D-3	
4	Common Stock	0				0		
5	Customer Deposits	0				0	D-7	
6	Accumulated Deferred Income Taxes	0				0		
7	<b>Total</b>	<u>0</u>				<u>0</u>	A-1	
<b>Sewer</b>								
8	Long-Term Debt	172,727				172,727	D-5	
9	Short-Term Debt	0				0	D-4	
10	Preferred Stock	0				0	D-3	
11	Common Stock	259,090				259,090		
12	Customer Deposits	3,239				3,239	D-7	
13	Accumulated Deferred Income Taxes	3,526				3,526		
14	<b>Total</b>	<u>438,582</u>				<u>0</u>	<u>438,582</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

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

13 Month Average Balance  
**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending: 12/31/07  
 Historical [ ] Projected [ X ]

**Florida Public Service Commission**

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

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

Line No.	Class of Capital	(1) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
<b>Water</b>							
1	Long-Term Debt	0				0	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	0				0	
5	Customer Deposits	0				0	D-7
6	Accumulated Deferred Income Taxes	0				0	
7	Total	<u>0</u>			<u>0</u>	<u>0</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	225,169				225,169	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	337,753				337,753	
12	Customer Deposits	3,239				3,239	D-7
13	Accumulated Deferred Income Taxes	4,273				4,273	
14	Total	<u>570,434</u>			<u>0</u>	<u>570,434</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1



**Cost of Short-Term Debt**

**Florida Public Service Commission**

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

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

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

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



**Cost of Long-Term Debt**

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

Florida Public Service Commission

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

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

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

**Cost of Variable Rate Long-Term Debt**

**Florida Public Service Commission**

**Fl Central Commerce Park**  
**Docket No. 060368-WS**  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006, 2007  
 Utility [ X ] or Parent [ ]

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

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

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

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



**Schedule of Customer Deposits**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Test Year Ending: 12/31/05

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

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	3,136	50	0	3,186
2	Feb-05	3,186	0	0	3,186
3	Mar-05	3,186	100	(150)	3,136
4	Apr-05	3,136	150	0	3,286
5	May-05	3,286	50	(50)	3,286
6	Jun-05	3,286	50	(50)	3,286
7	Jul-05	3,286	50	(100)	3,236
8	Aug-05	3,236	0	0	3,236
9	Sep-05	3,236	0	0	3,236
10	Oct-05	3,236	0	0	3,236
11	Nov-05	3,236	0	0	3,236
12	Dec-05	3,236	300	(216)	3,320
13	<b>Average</b>				<u>3,239</u>
14		<b>Water</b> Allocated at		0%	<u>0</u>
15		<b>Sewer</b> Allocated at		100%	<u>3,239</u>









## FI Central Commerce Park RATES SCHEDULES

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



## Rate Schedule - Water

## Florida Public Service Commission

## FI Central Commerce Park

## Docket No. 060368-WS

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

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
3	3/4"	#N/A	#N/A	NA	NA	NA	-
4	1"	#N/A	#N/A	NA	NA	NA	-
5	1-1/2"	#N/A	#N/A	NA	NA	NA	-
6	2"	#N/A	#N/A	NA	NA	NA	-
7	3"	#N/A	#N/A	NA	NA	NA	-
8	4"	#N/A	#N/A	NA	NA	NA	-
9	6"	#N/A	#N/A	NA	NA	NA	-
10	8"	#N/A	#N/A	NA	NA	NA	-
11	10"	#N/A	#N/A	NA	NA	NA	-
12	Gallonage charge, Block 1	#N/A	#N/A	NA	NA	NA	-
13	Block 2	#N/A	#N/A	NA	NA	NA	-
14	Block 3	#N/A	#N/A	NA	NA	NA	-
15	<b>Commerical</b>						
16	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
17	3/4"	#N/A	#N/A	NA	NA	NA	-
18	1"	#N/A	#N/A	NA	NA	NA	-
19	1-1/2"	#N/A	#N/A	NA	NA	NA	-
20	2"	#N/A	#N/A	NA	NA	NA	-
21	3"	#N/A	#N/A	NA	NA	NA	-
22	4"	#N/A	#N/A	NA	NA	NA	-
23	6"	#N/A	#N/A	NA	NA	NA	-
24	8"	#N/A	#N/A	NA	NA	NA	-
25	10"	#N/A	#N/A	NA	NA	NA	-
26	Gallonage charge	#N/A	#N/A	NA	NA	NA	-
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	#N/A	#N/A	NA	NA	NA	-
29	3/4"	#N/A	#N/A	NA	NA	NA	-
30	1"	#N/A	#N/A	NA	NA	NA	-
31	1-1/2"	#N/A	#N/A	NA	NA	NA	-
32	2"	#N/A	#N/A	NA	NA	NA	-
33	3"	#N/A	#N/A	NA	NA	NA	-
34	4"	#N/A	#N/A	NA	NA	NA	-
35	6"	#N/A	#N/A	NA	NA	NA	-
36	8"	#N/A	#N/A	NA	NA	NA	-
37	10"	#N/A	#N/A	NA	NA	NA	-
38	Gallonage charge	#N/A	#N/A	NA	NA	NA	-
39	<b>Fire Protection</b>						
40	2"	#N/A	#N/A	NA	NA	NA	-
41	3"	#N/A	#N/A	NA	NA	NA	-
42	4"	#N/A	#N/A	NA	NA	NA	-
43	6"	#N/A	#N/A	NA	NA	NA	-
44	8"	#N/A	#N/A	NA	NA	NA	-
45	10"	#N/A	#N/A	NA	NA	NA	-

## Rate Schedule - Sewer

## Florida Public Service Commission

## FI Central Commerce Park

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
<b>1</b>	<b>Residential</b>						
2	5/8" X 3/4"	-	-		-	-	90.57
3	3/4"	-	-		-	-	135.85
4	1"	-	-		-	-	226.42
5	1-1/2"	-	-		-	-	452.84
6	2"	-	-		-	-	724.55
7	3"	-	-		-	-	1,449.10
8	4"	-	-		-	-	2,264.21
9	6"	-	-		-	-	4,528.43
10	8"	-	-		-	-	7,245.49
11	10"	-	-		-	-	10,415.38
12	Gallage cap (gallons)	0	0		0	0	6,000
13	Gallage Charge, Capped Usage	-	-		-	-	9.02
14							
<b>15</b>	<b>Commerical</b>						
16	5/8" X 3/4"	38.00	38.37		38.72	73.46	90.57
17	3/4"	57.01	57.56		58.08	110.19	135.85
18	1"	95.00	95.92		96.79	183.64	226.42
19	1-1/2"	189.99	191.84		193.58	367.28	452.84
20	2"	303.99	306.95		309.73	587.65	724.55
21	3"	607.97	613.88		619.44	1,175.26	1,449.10
22	4"	949.97	959.21		967.90	1,836.39	2,264.21
23	6"	1,899.95	1,918.43		1,935.82	3,672.81	4,528.43
24	8"	3,039.90	3,069.47		3,097.29	5,876.45	7,245.49
25	10"	4,369.87	4,412.37		4,452.36	8,447.41	10,415.38
26	Gallage charge	5.12	5.17		5.22	9.90	10.82
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	-	-		-	73.46	90.57
29	3/4"	-	-		-	110.19	135.85
30	1"	-	-		-	183.64	226.42
31	1-1/2"	-	-		-	367.28	452.84
32	2"	-	-		-	587.65	724.55
33	3"	-	-		-	1,175.26	1,449.10
34	4"	-	-		-	1,836.39	2,264.21
35	6"	-	-		-	3,672.81	4,528.43
36	8"	-	-		-	5,876.45	7,245.49
37	10"	-	-		-	8,447.41	10,415.38
38	Gallage charge	-	-		-	9.90	10.82
39	<b>Flat Rate</b>						
40	Resid'l Wastwater Only (RWO)	-	-		-	-	190.18
41	Reuse per Sprinkler Head	0.10	0.10		0.10	0.10	0.10
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 060368-WS

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

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

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	<b>Gallorage</b>									
10	Block 1	-	NA	NA	NA	NA	NA	NA	NA	NA
11	Block 2	-	NA	NA	NA	NA	NA	NA	NA	NA
12	Block 3	-	NA	NA	NA	NA	NA	NA	NA	NA
13	Total Residential	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Average Bill			NA	NA	NA	NA			NA
15	<b>Commerical</b>									
16	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
23										
24	<b>Gallorage</b>	-	NA	NA	NA	NA	NA	NA	NA	NA
25										
26										
27	Total Commercial	NA	NA	NA	NA	NA	NA	NA	NA	0
28	Average Bill			NA	NA	NA	NA			NA
29	<b>Multi-Family</b>									
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
37										
38	<b>Gallorage</b>	-	NA	NA	NA	NA	NA	NA	NA	NA
39										
40										
41	Total Multi- Family	NA	NA	NA	NA	NA	NA	NA	NA	0
42	Average Bill			NA	NA	NA	NA			NA
43	<b>Fire Protection</b>									
44	2"	NA	NA	NA	NA	NA	NA	NA	NA	NA
45	3"	NA	NA	NA	NA	NA	NA	NA	NA	NA
46	4"	NA	NA	NA	NA	NA	NA	NA	NA	NA
47	6"	NA	NA	NA	NA	NA	NA	NA	NA	NA
48	8"	NA	NA	NA	NA	NA	NA	NA	NA	NA
49	10"	NA	NA	NA	NA	NA	NA	NA	NA	NA
50										
51										
52										
53	Total Fire Protection	NA	NA	NA	NA	NA	NA	NA	NA	0
54	Average Bill			NA	NA	NA	NA			NA
55	<b>Subtotal</b>				NA		NA			0
56	Unbilled Revenues				NA		NA			-
57	Guaranteed Revenues				NA		NA			-
58	Misc. Service Charge				NA		NA			0
59	<b>Total Revenue</b>				NA		NA			0
60	Booked Revenue				NA		NA			0
61	Difference				NA	=	NA			
62		NA			NA					
63		NA	NA		NA		NA			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
 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	<b>Residential</b>				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	<i>Gallonge</i>				
10	Block 1	-	0	NA	NA
11	Block 2	-		NA	NA
12	Block 3	-		NA	NA
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	<i>Gallonge</i>	-	0	NA	NA
25		-		NA	NA
26		-		NA	NA
27	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
28	Average Bill				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA
32	1"	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA
34	2"	NA	NA	NA	NA
35	3"	NA	NA	NA	NA
36	4"	NA	NA	NA	NA
37					
38	<i>Gallonge</i>	-	0	NA	NA
39		-	0	NA	NA
40		-	0	NA	NA
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
42	Average Bill				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	NA	NA	NA	NA
45	2"	NA	NA	NA	NA
46	3"	NA	NA	NA	NA
47	4"	NA	NA	NA	NA
48	6"	NA	NA	NA	NA
49	8"	NA	NA	NA	NA
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	<b>Subtotal</b>				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	NA	NA	NA	NA
3	3/4"	NA	NA	NA	NA
4	1"	NA	NA	NA	NA
5	1-1/2"	NA	NA	NA	NA
6	2"	NA	NA	NA	NA
7	3"	NA	NA	NA	NA
8	4"	NA	NA	NA	NA
9	<b>Gallorage</b>				
10	Block 1	-	0	NA	NA
11	Block 2	-		NA	NA
12	Block 3	-		NA	NA
13	Total Residential	<u>0</u>	<u>0</u>		<u>NA</u>
14	Average Bill				<u>-</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	NA	NA	NA	NA
17	3/4"	NA	NA	NA	NA
18	1"	NA	NA	NA	NA
19	1-1/2"	NA	NA	NA	NA
20	2"	NA	NA	NA	NA
21	3"	NA	NA	NA	NA
22	4"	NA	NA	NA	NA
23					
24	<b>Gallorage</b>	-	0	NA	NA
25		-		NA	NA
26		-		NA	NA
27	Total Commercial	<u>0</u>	<u>0</u>		<u>NA</u>
28	Average Bill				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA
32	1"	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA
34	2"	NA	NA	NA	NA
35	3"	NA	NA	NA	NA
36	4"	NA	NA	NA	NA
37					
38	<b>Gallorage</b>	-	0	NA	NA
39		-	0	NA	NA
40		-	0	NA	NA
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>NA</u>
42	Average Bill				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	NA	NA	NA	NA
45	2"	NA	NA	NA	NA
46	3"	NA	NA	NA	NA
47	4"	NA	NA	NA	NA
48	6"	NA	NA	NA	NA
49	8"	NA	NA	NA	NA
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	<b>Subtotal</b>				<u>NA</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 060368-WS

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

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

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	0	0	Split Yr	0	-	0		90.57	0
3	3/4"	0	0	Split Yr	0	-	0		135.85	0
4	1"	0	0	Split Yr	0	-	0		226.42	0
5	1-1/2"	0	0	Split Yr	0	-	0		452.84	0
6	2"	0	0	Split Yr	0	-	0		724.55	0
7	3"	0	0	Split Yr	0	-	0		1,449.10	0
8	4"	0	0	Split Yr	0	-	0		2,264.21	0
9	Gallorage cap (gallons)		none							
10	Capped Usage	-	0	Split Yr	0	-	0	0	9.02	0
11	Usage Above Cap	-	0					0		
12										
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
14	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	314	4,113	Split Yr	12,019	38.72	12,158		90.57	28,439
17	3/4"	0	0	Split Yr	0	58.08	0		135.85	0
18	1"	156	2,661	Split Yr	14,928	96.79	15,099		226.42	35,322
19	1-1/2"	84	3,687	Split Yr	16,076	193.58	16,261		452.84	38,039
20	2"	81	3,017	Split Yr	24,810	309.73	25,088		724.55	58,689
21	3"	0	0	Split Yr	0	619.44	0		1,449.10	0
22	4"	12	1,561	Split Yr	11,483	967.90	11,615		2,264.21	27,171
23										
24	Gallorage	-	15,039	Split Yr	77,577	5.22	78,504		10.82	162,722
25	Total Commercial	<u>647</u>	<u>15,039</u>		<u>156,892</u>		<u>158,725</u>			<u>350,380</u>
26	Average Bill				<u>242.49</u>		<u>245.32</u>			<u>541.55</u>
27	<b>Multi-Family</b>									
28	5/8" X 3/4"	0	0	Split Yr	0	-	0		90.57	0
29	3/4"	0	0	Split Yr	0	-	0		135.85	0
30	1"	0	0	Split Yr	0	-	0		226.42	0
31	1-1/2"	0	0	Split Yr	0	-	0		452.84	0
32	2"	0	0	Split Yr	0	-	0		724.55	0
33	3"	0	0	Split Yr	0	-	0		1,449.10	0
34	4"	0	0	Split Yr	0	-	0		2,264.21	0
35										
36	Gallorage	-	0	Split Yr	0	-	0		10.82	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	<b>Fiat Rate</b>									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		190.18	0
41	Sprinkler Heads	8,976	NA	Split Yr	898	0.10	898		0.10	898
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>898</u>		<u>898</u>			<u>898</u>
44	<b>Subtotal</b>				<u>157,790</u>		<u>159,622</u>			<u>351,278</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	<b>Total Revenue</b>				<u>157,790</u>		<u>159,622</u>			<u>351,278</u>
49	Booked Revenue				<u>142,840</u>					
50	Difference				<u>14,949</u> =	10.5%				
51					0					
52					0	0.0%				



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Period: 1/1/05 - 4/14/05  
 0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12					
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>0.00</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	78	879	38.00	2,964
17	3/4"	0	0	57.01	0
18	1"	39	703	95.00	3,705
19	1-1/2"	21	1,083	189.99	3,990
20	2"	18	506	303.99	5,472
21	3"	0	0	607.97	0
22	4"	3	324	949.97	2,850
23					
24	Gallorage	-	3,495	5.12	17,894
25	Total Commercial	<u>159</u>	<u>3,495</u>		<u>36,875</u>
26	Average Bill				<u>0.00</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	Gallorage	-	0	-	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	2,244	NA	0.10	224
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>224</u>
44	<b>Subtotal</b>				<u>37,099</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Schedule Period: 4/15/05 - 12/31/05  
 0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	236	3,234	38.37	9,055
17	3/4"	0	0	57.56	0
18	1"	117	1,958	95.92	11,223
19	1-1/2"	63	2,604	191.84	12,086
20	2"	63	2,511	306.95	19,338
21	3"	0	0	613.88	0
22	4"	9	<u>1,237</u>	959.21	8,633
23					
24	Gallorage	-	11,544	5.17	59,682
25	Total Commercial	<u>488</u>	<u>11,544</u>		<u>120,017</u>
26	Average Bill				<u>245.94</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	<u>0</u>	-	0
35					
36	Gallorage	-	0	-	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	6,732	NA	0.10	673
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>673</u>
44	<b>Subtotal</b>				<u>120,690</u>

## Customer Monthly Billing Schedule

## Florida Public Service Commission

FI Central Commerce Park

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	NA	NA	NA	NA	NA	NA
2	Feb-05	NA	NA	NA	NA	NA	NA
3	Mar-05	NA	NA	NA	NA	NA	NA
4	Apr-05	NA	NA	NA	NA	NA	NA
5	May-05	NA	NA	NA	NA	NA	NA
6	Jun-05	NA	NA	NA	NA	NA	NA
7	Jul-05	NA	NA	NA	NA	NA	NA
8	Aug-05	NA	NA	NA	NA	NA	NA
9	Sep-05	NA	NA	NA	NA	NA	NA
10	Oct-05	NA	NA	NA	NA	NA	NA
11	Nov-05	NA	NA	NA	NA	NA	NA
12	Dec-05	NA	NA	NA	NA	NA	NA
13	Total Water	NA	NA	NA	NA	NA	NA

**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	0	53	0	0	0	53
15	Feb-05	0	53	0	0	0	53
16	Mar-05	0	53	0	0	0	53
17	Apr-05	0	54	0	0	0	54
18	May-05	0	54	0	0	0	54
19	Jun-05	0	53	0	0	0	53
20	Jul-05	0	54	0	0	0	54
21	Aug-05	0	54	0	0	0	54
22	Sep-05	0	54	0	0	0	54
23	Oct-05	0	54	0	0	0	54
24	Nov-05	0	54	0	0	0	54
25	Dec-05	0	54	0	0	0	54
26	Total Sewer	0	644	0	0	0	644

## Miscellaneous Service Charges

## Florida Public Service Commission

FI Central Commerce Park

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	
		(3) Bus. Hrs.	(3) After Hrs.	(4) Bus. Hrs.	(5) After Hrs.
1	Initial Connection	NA	NA	NA	NA
2	Normal Reconnect	NA	NA	NA	NA
3	Violation Reconnect	NA	NA	NA	NA
4	Premises Visit	NA	NA	NA	NA
5	Insufficient Funds	NA	NA	NA	NA
6	Late Payment Fees	NA	NA	NA	NA

**SEWER**

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		(3) Bus. Hrs.	(3) After Hrs.	(4) Bus. Hrs.	(5) 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	-	NA	21.00	NA
12	Late Payment Fees	-	NA	-	NA

**Derivation of charges**

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

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

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

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

FI Central Commerce Park

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
<b>WATER</b>							
1	Jan-05	NA	NA	NA	NA	NA	NA
2	Feb-05	NA	NA	NA	NA	NA	NA
3	Mar-05	NA	NA	NA	NA	NA	NA
4	Apr-05	NA	NA	NA	NA	NA	NA
5	May-05	NA	NA	NA	NA	NA	NA
6	Jun-05	NA	NA	NA	NA	NA	NA
7	Jul-05	NA	NA	NA	NA	NA	NA
8	Aug-05	NA	NA	NA	NA	NA	NA
9	Sep-05	NA	NA	NA	NA	NA	NA
10	Oct-05	NA	NA	NA	NA	NA	NA
11	Nov-05	NA	NA	NA	NA	NA	NA
12	Dec-05	NA	NA	NA	NA	NA	NA
13	Total Water	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
14	Annual Events	NA	NA	NA	NA	NA	
15	2006 Rate	NA	NA	NA	NA	NA	
16	2006 Revenue	NA	NA	NA	NA	NA	0
17	2007 Rate	NA	NA	NA	NA	NA	
18	2007 Revenue	NA	NA	NA	NA	NA	0
<b>SEWER</b>							
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	0	
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**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Schedule Year End: 12/31/2005  
 Water [ X ] or Sewer [ ]

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

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

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

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

**Private Fire Protection Service****Florida Public Service Commission****FI Central Commerce Park**

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**

**Contracts and Agreements Schedule****Florida Public Service Commission****FI Central Commerce Park**  
**Docket No. 060368-WS**  
Schedule Year End: 12/31/2005Schedule: E-8  
Page: 1 of 1  
Preparer: Jack Schreyer

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

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

N/A



**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

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

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	NA	NA	NA	NA	NA
2	NA	NA	NA	NA	NA

**SEWER**

3 Regulatory Assessment Fee Florida Public Service Comm.  
 4

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**FI Central Commerce Park**

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

FI Central Commerce Park  
 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. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>										
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA		NA	NA
3	3/4"	NA		NA	NA		NA	NA		NA	NA
4	1"	NA		NA	NA		NA	NA		NA	NA
5	1-1/2"	NA		NA	NA		NA	NA		NA	NA
6	2"	NA		NA	NA		NA	NA		NA	NA
7	3"	NA		NA	NA		NA	NA		NA	NA
8	4"	NA		NA	NA		NA	NA		NA	NA
9	<i>Gallorage</i>										
10	Block 1	-		NA	NA		NA	NA	NA	NA	NA
11	Block 2	-		NA	0		NA	NA	NA	NA	NA
12	Block 3	-		NA	0		NA	NA	NA	NA	NA
13	Total Residential	NA		NA	NA		NA	NA	0	NA	0
14											
15	<b>Commerical</b>										
16	5/8" X 3/4"	NA		NA	NA		NA	NA		NA	NA
17	3/4"	NA		NA	NA		NA	NA		NA	NA
18	1"	NA		NA	NA		NA	NA		NA	NA
19	1-1/2"	NA		NA	NA		NA	NA		NA	NA
20	2"	NA		NA	NA		NA	NA		NA	NA
21	3"	NA		NA	NA		NA	NA		NA	NA
22	4"	NA		NA	NA		NA	NA		NA	NA
23											
24	<i>Gallorage</i>	-		NA	NA		NA	NA	NA	NA	NA
25	Total Commercial	NA		NA	0		NA	NA	0	NA	0
26											
27	<b>Multi-Family</b>										
28	5/8" X 3/4"	NA		NA	0		NA	NA		NA	NA
29	3/4"	NA		NA	0		NA	NA		NA	NA
30	1"	NA		NA	NA		NA	NA		NA	NA
31	1-1/2"	NA		NA	NA		NA	NA		NA	NA
32	2"	NA		NA	NA		NA	NA		NA	NA
33	3"	NA		NA	NA		NA	NA		NA	NA
34	4"	NA		NA	NA		NA	NA		NA	NA
35											
36	<i>Gallorage</i>	-		NA	NA		NA	NA	NA	NA	NA
37	Total Multi-Family	NA		NA	0		NA	NA	0	NA	0
38											
39	<b>Fire Protection</b>										
40	2"	NA		NA			NA	NA		NA	NA
41	3"	NA		NA			NA	NA		NA	NA
42	4"	NA		NA			NA	NA		NA	NA
43	6"	NA		NA			NA	NA		NA	NA
44	8"	NA		NA			NA	NA		NA	NA
45	10"	NA		NA			NA	NA		NA	NA
46	Per Hydrant	0		NA			NA	NA		NA	NA
47	Total Fire Protection	NA		NA			NA	NA		NA	0
48											
49	<b>Subtotals</b>	0		0	0		0	0	0	0	0
50	Misc. Service Charge							NA		NA	0
51	<b>Total Revenue</b>							NA		NA	0

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

FI Central Commerce Park  
 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.

Line No.	(1) Class/Meter Size	(2) Proj. Test Year 2006 Bills	(3) Proj. Factor	(4) Proj. Test Year 2007 Bills	(5) (6) (7) (consumption is in 1,000 gallons)		(8) Present Rates	(9) Proj. Test Year 2007 Revenue	(10) Conserv. Gallons	(11) Proposed Rates	(12) Projected 2007 Rev. Req.
					Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.					
1	<b>Residential</b>										
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA		NA	NA
3	3/4"	NA		NA	NA		NA	NA		NA	NA
4	1"	NA		NA	NA		NA	NA		NA	NA
5	1-1/2"	NA		NA	NA		NA	NA		NA	NA
6	2"	NA		NA	NA		NA	NA		NA	NA
7	3"	NA		NA	NA		NA	NA		NA	NA
8	4"	NA		NA	NA		NA	NA		NA	NA
9	<i>Gallonge</i>										
10	Block 1	NA		NA	NA		NA	NA	NA	NA	NA
11	Block 2	NA		NA	NA		NA	NA	NA	NA	NA
12	Block 3	NA		NA	NA		NA	NA	NA	NA	NA
13	Total Residential	NA		NA	NA		NA	NA	0	NA	0
14											
15	<b>Commerical</b>										
16	5/8" X 3/4"	NA		NA	NA		NA	NA		NA	NA
17	3/4"	NA		NA	NA		NA	NA		NA	NA
18	1"	NA		NA	NA		NA	NA		NA	NA
19	1-1/2"	NA		NA	NA		NA	NA		NA	NA
20	2"	NA		NA	NA		NA	NA		NA	NA
21	3"	NA		NA	NA		NA	NA		NA	NA
22	4"	NA		NA	NA		NA	NA		NA	NA
23								NA			
24	<i>Gallonge</i>	NA		NA	NA		NA	NA	NA	NA	NA
25	Total Commercial	NA		NA	NA		NA	NA	0	NA	0
26											
27	<b>Multi-Family</b>										
28	5/8" X 3/4"	NA		NA	NA		NA	NA		NA	NA
29	3/4"	NA		NA	NA		NA	NA		NA	NA
30	1"	NA		NA	NA		NA	NA		NA	NA
31	1-1/2"	NA		NA	NA		NA	NA		NA	NA
32	2"	NA		NA	NA		NA	NA		NA	NA
33	3"	NA		NA	NA		NA	NA		NA	NA
34	4"	NA		NA	NA		NA	NA		NA	NA
35											
36	<i>Gallonge</i>	NA		NA	NA		NA	NA	NA	NA	NA
37	Total Multi-Family	NA		NA	NA		NA	NA	0	NA	0
38											
39	<b>Fire Protection</b>										
40	2"	NA		NA			NA	NA		NA	NA
41	3"	NA		NA			NA	NA		NA	NA
42	4"	NA		NA			NA	NA		NA	NA
43	6"	NA		NA			NA	NA		NA	NA
44	8"	NA		NA			NA	NA		NA	NA
45	10"	NA		NA			NA	NA		NA	NA
46	Per Hydrant	NA		NA			NA	NA		NA	NA
47	Total Fire Protection	NA		NA			NA	NA		NA	0
48											
49	<b>Subtotals</b>	0		0	0		0	0	0		0
50	Misc. Service Charge							NA			NA
51	<b>Total Revenue</b>							NA			0

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

FI Central Commerce Park  
 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	<b>Residential</b>											
2	5/8" X 3/4"	0	Note A	0	0	Note B	0	-	0		90.57	0
3	3/4"	0		0	0		0	-	0		135.85	0
4	1"	0		0	0		0	-	0		226.42	0
5	1-1/2"	0		0	0		0	-	0		452.84	0
6	2"	0		0	0		0	-	0		724.55	0
7	3"	0		0	0		0	-	0		1,449.10	0
8	4"	0		0	0		0	-	0		2,264.21	0
9	Gallonge cap (gallons)										6,000	
10	Capped Usage	-			0		0	-	0	0	9.02	0
11	Usage Above Cap	-			0		0			0		
12												
13	Total Residential	0		0	0		0		0	0		0
14												
15	<b>Commercial</b>											
16	5/8" X 3/4"	314		314	4,113		4,113	38.72	12,158		90.57	28,439
17	3/4"	0		0	0		0	58.08	0		135.85	0
18	1"	156		156	2,661		2,661	96.79	15,099		226.42	35,322
19	1-1/2"	84		84	3,687		3,687	193.58	16,261		452.84	38,039
20	2"	81		81	3,017		3,017	309.73	25,088		724.55	58,689
21	3"	0		0	0		0	619.44	0		1,449.10	0
22	4"	12		12	1,561		1,561	967.90	11,615		2,264.21	27,171
23									0			
24	Gallonge	-			15,039		15,039	5.22	78,504	15,039	10.82	162,722
25	Total Commercial	647		647	0		15,039		158,725	15,039		350,380
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	-	0		90.57	0
29	3/4"	0		0	0		0	-	0		135.85	0
30	1"	0		0	0		0	-	0		226.42	0
31	1-1/2"	0		0	0		0	-	0		452.84	0
32	2"	0		0	0		0	-	0		724.55	0
33	3"	0		0	0		0	-	0		1,449.10	0
34	4"	0		0	0		0	-	0		2,264.21	0
35												
36	Gallonge	-		0	0		0	-	0	0	10.82	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	<b>Flat Rate</b>											
40	Res. Wastewater Only	0		0				-	0		190.18	0
41	Sprinkler Heads	8,976		8,976				0.10	898		0.10	898
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	0		0					898			898
44	<b>Subtotals</b>	647		647	0		15,039		159,622	15,039		351,278
45	Misc. Service Charge								0			0
46	<b>Total Revenue</b>								<u>159,622</u>			<u>351,278</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

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

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

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

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	<b>Residential</b>										
2	5/8" X 3/4"	0	Note A	0	Note B	0	-	0		90.57	0
3	3/4"	0		0		0	-	0		135.85	0
4	1"	0		0		0	-	0		226.42	0
5	1-1/2"	0		0		0	-	0		452.84	0
6	2"	0		0		0	-	0		724.55	0
7	3"	0		0		0	-	0		1,449.10	0
8	4"	0		0		0	-	0		2,264.21	0
9	Gallorage cap (gallons)									6,000	
10	Capped Usage			0		0	-	0	0	9.02	0
11	Usage Above Cap			0		0			0		
1	<b>Total Residential</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
2											
3	<b>Commerical</b>										
4	5/8" X 3/4"	314	314	879	4,113		38.72	12,158		90.57	28,439
5	3/4"	0	0	0	0		58.08	0		135.85	0
6	1"	156	156	703	2,661		96.79	15,099		226.42	35,322
7	1-1/2"	84	84	1,083	3,687		193.58	16,261		452.84	38,039
8	2"	81	81	506	3,017		309.73	25,088		724.55	58,889
9	3"	0	0	0	0		619.44	0		1,449.10	0
10	4"	12	12	324			967.90	11,615		2,264.21	27,171
11								0			
12	Gallorage			3,495	15,039		5.22	78,504	15,039	10.82	162,722
13	<b>Total Commercial</b>	<u>647</u>	<u>647</u>	<u>3,495</u>	<u>15,039</u>			<u>158,725</u>	<u>15,039</u>		<u>350,380</u>
14											
15	<b>Multi-Family</b>										
16	5/8" X 3/4"	0	0	0	0		-	0		90.57	0
17	3/4"	0	0	0	0		-	0		135.85	0
18	1"	0	0	0	0		-	0		226.42	0
19	1-1/2"	0	0	0	0		-	0		452.84	0
20	2"	0	0	0	0		-	0		724.55	0
21	3"	0	0	0	0		-	0		1,449.10	0
22	4"	0	0	0	0		-	0		2,264.21	0
23											
24	Gallorage		0	0	0		-	0	0	10.82	0
25	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>		<u>0</u>
26											
27	<b>Flat Rate</b>										
28	Res. Wastewater Only	0	0				-	0		190.18	0
29	Sprinkler Heads	8,976	8,976				0.10	898		0.10	898
30	Reuse	0	0				-	0		-	0
31	<b>Total Flat Rate - Other</b>	<u>0</u>	<u>0</u>					<u>898</u>			<u>898</u>
32											
33	<b>Subtotals</b>	<u>647</u>	<u>647</u>	<u>3,495</u>	<u>15,039</u>			<u>159,622</u>	<u>15,039</u>		<u>351,278</u>
34	Misc. Service Charge							0			0
35	<b>Total Revenue</b>							<u>159,622</u>			<u>351,278</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**

**FI Central Commerce Park**  
**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 Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

**See attached Bill Analyses**









**FI Central Commerce Park  
ENGINEERING SCHEDULES**

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

**Sewer Treatment Plant Data**

Florida Public Service Commission

**FI Central Commerce Park**  
**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>95,000</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>62,000</u>

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**FI Central Commerce Park  
Docket No. 060368-WS**

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

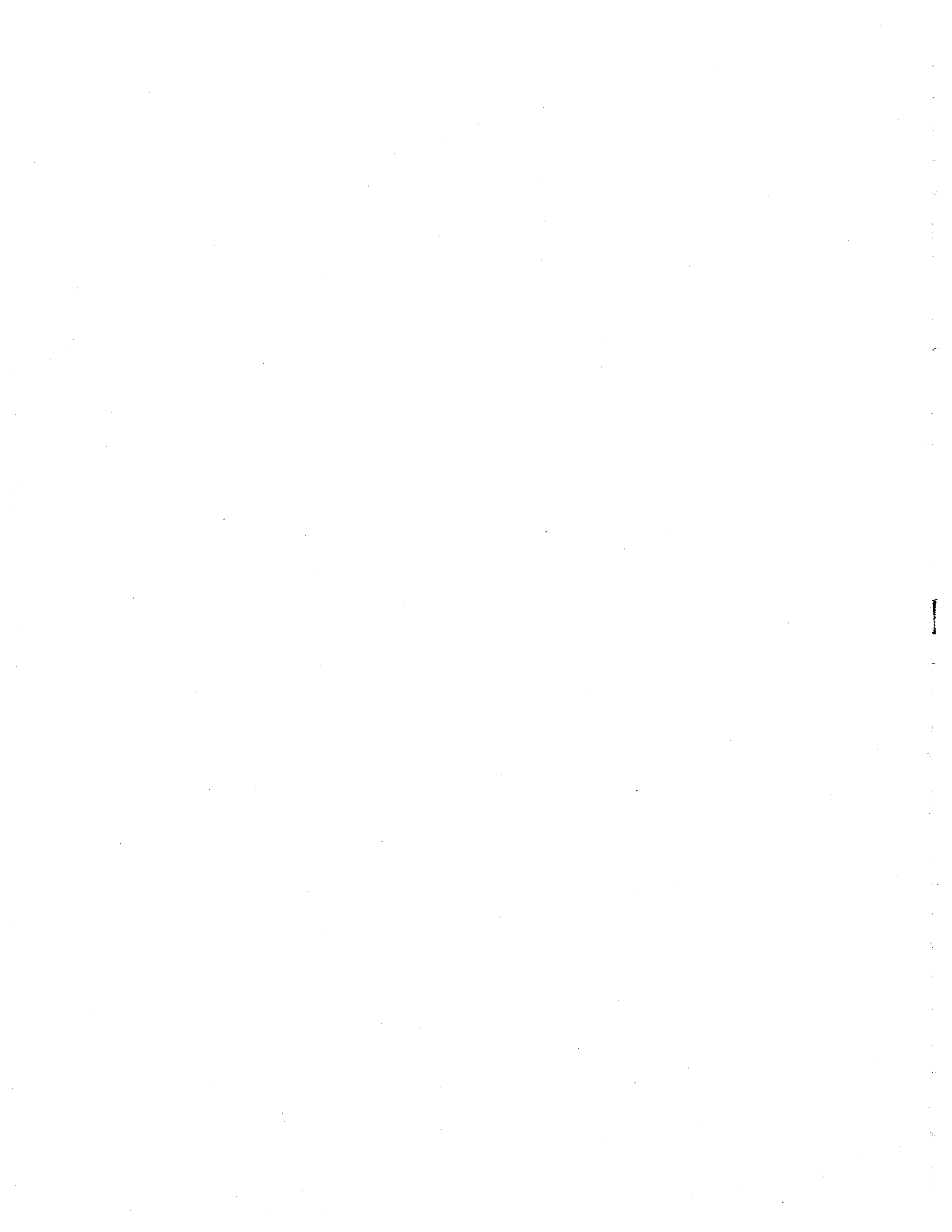
Schedule Year Ended December 31 of:  
Historical 2005, Projected 2006 & 2007

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	Max Day Flow (GPD)	Average Meters 2005	Base ERCs 2005	Trended ERCs		Max Day Flow Incl. Fire Flow		Well + Storage Capacity (GPD)	Used & Useful		Note
					2010	2012	Interim	Permanent		Interim	Permanent	

1

NA



**FI Central Commerce Park  
INTERIM RATE SCHEDULES**

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





Rate Schedule - Interim Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Water [X] Sewer [X]

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	<b>WATER</b>		0.00%	<b>SEWER</b>		89.73%
1	<b>Residential</b>			<b>Residential</b>		
2	5/8" X 3/4"	NA	NA	5/8" X 3/4"	-	-
3	3/4"	NA	NA	3/4"	-	-
4	1"	NA	NA	1"	-	-
5	1-1/2"	NA	NA	1-1/2"	-	-
6	2"	NA	NA	2"	-	-
7	3"	NA	NA	3"	-	-
8	4"	NA	NA	4"	-	-
9	6"	NA	NA	6"	-	-
10	8"	NA	NA	8"	-	-
11	10"	NA	NA	10"	-	-
12	Gallonage, Block 1	NA	NA	Gallonage cap (gallons)	0	0
13	Block 2	NA	NA	Gallonage charge	-	-
14	Block 3	NA	NA			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	NA	NA	5/8" X 3/4"	38.72	73.46
17	3/4"	NA	NA	3/4"	58.08	110.19
18	1"	NA	NA	1"	96.79	183.64
19	1-1/2"	NA	NA	1-1/2"	193.58	367.28
20	2"	NA	NA	2"	309.73	587.65
21	3"	NA	NA	3"	619.44	1,175.26
22	4"	NA	NA	4"	967.90	1,836.39
23	6"	NA	NA	6"	1,935.82	3,672.81
24	8"	NA	NA	8"	3,097.29	5,876.45
25	10"	NA	NA	10"	4,452.36	8,447.41
26	Gallonage charge	NA	NA	Gallonage charge	5.22	9.90
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	NA	NA	Res. Wastewater Only	-	-
29	3"	NA	NA	Sprinkler Heads	0.10	0.10
30	4"	NA	NA	Reuse	-	-
31	6"	NA	NA			
32	8"	NA	NA			
33	10"	NA	NA			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	NA	0	0	A-1
2	Utility Land & Land Rights	NA	0	0	A-1
3	Less: Non-Used & Useful Plant	NA	0	0	A-1
4	Construction Work in Progress	NA	0	0	A-1
5	Less: Accumulated Depreciation	NA	0	0	A-1
6	Less: CIAC	NA	0	0	A-1
7	Accumulated Amortization of CIAC	NA	0	0	A-1
8	Acquisition Adjustments	NA	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-1
10	Less: Advances For Construction	NA	0	0	A-1
11	Working Capital Allowance	NA	0	0	A-1
12	Total Rate Base	NA	0	0	
<b>SEWER</b>					
13	Utility Plant in Service	1,393,161	0	1,393,161	A-2
14	Utility Land & Land Rights	130,000	0	130,000	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(758,527)	0	(758,527)	A-2
18	Less: CIAC	(618,685)	0	(618,685)	A-2
19	Accumulated Amortization of CIAC	279,672	0	279,672	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	11,510	0	11,510	A-2
23	Total Rate Base	437,131	0	437,131	

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 060368-WS**  
Test Year End: 12/31/2005  
Historical  Projected   
Water  Sewer

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

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

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Line  
No.

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**NONE**

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
<b>Water</b>							
1 Water Sales Revenues	NA	0	0	0	0	B-4	
2 Other Revenues	NA	0	0	0	0	B-4	
3 OPERATING REVENUES	0	0	0	0	0		
4 Operation & Maintenance	NA	0	0	0	0	B-5	
5 Depreciation, net of CIAC Amort.	NA	0	0		0	B-13	
6 Amortization	NA	0	0		0		
7 Taxes Other Than Income	NA	0	0	0	0	B-15	
8 Provision for Income Taxes	NA	0	0	0	0	C-1	
9 OPERATING EXPENSES	0	0	0	0	0		
10 NET OPERATING INCOME	0	0	0	0	0		
11 RATE BASE	NA	0	0		0	A-1	
12 RATE OF RETURN	NA				NA		
<b>Sewer</b>							
13 Sewer Sales Revenues	157,790	0	157,790	141,583	299,372	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	157,790	0	157,790	141,583	299,372		
16 Operation & Maintenance	171,636	0	171,636	2,091	173,727	B-6	
17 Depreciation, net of CIAC Amort.	36,132	0	36,132		36,132	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	34,187	0	34,187	6,367	40,554	B-15	
20 Provision for Income Taxes	(28,918)	0	(28,918)	43,737	14,819	C-1	
21 OPERATING EXPENSES	213,036	0	213,036	52,195	265,231		
22 NET OPERATING INCOME	(55,247)	0	(55,247)	89,388	34,141		
23 RATE BASE	437,131	0	437,131		437,131	A-2	
24 RATE OF RETURN	-12.64%				7.81%		

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

**FI Central Commerce Park**  
**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	0	141,583
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% 0	6,371
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	0	157,790
9	Plus Required Revenue Adjustment	0	141,583
10	Rate Year Revenue at Proposed Rates	0	299,372
11			
12	Less Operating Expenses Before Income Taxes	0	(250,412)
13	Less Interest Expense	0	(10,544)
14	Taxable Income	0	38,416
15	Income Tax at Composite Rate of	38.58% 0	14,819
16	Less Income Tax at Present Rates	0	28,918
17			
18	Income Tax Adjustment	0	43,737

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	9.12%	0.00%	0	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	
<b>SEWER</b>							
8	Long-Term Debt	172,495	39.46%	6.00%	2.37%	10,350	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	258,742	59.19%	9.12%	5.40%	23,597	D-2
12	Customer Deposits	3,239	0.74%	6.00%	0.04%	194	D-2
13	Accumulated Deferred Income Taxes	2,656	0.61%	0.00%	0.00%	0	D-2
14	Total	<u>437,131</u>	<u>100.00%</u>		<u>7.81%</u>	<u>34,141</u>	

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