

ORIGINAL

**BEFORE THE FLORIDA
PUBLIC SERVICE COMMISSION**

**DOCKET NO. 060368-WS
AQUA UTILITIES FLORIDA, INC.**

**IN RE: APPLICATION FOR INCREASE IN WATER AND
WASTEWATER RATES IN ALACHUA, BREVARD,
HIGHLANDS, LAKE, LEE, MARION, ORANGE, PALM
BEACH, PASCO, POLK, PUTNAM, SEMINOLE, SUMTER,
VOLUSIA, AND WASHINGTON COUNTIES BY AQUA
UTILITIES FLORIDA, INC.**

DECEMBER 1, 2006

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OPC _____
RCA _____
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SGA _____
SEC 1 _____
OTH _____

DIRECT TESTIMONY & EXHIBITS OF:

JACK SCHREYER

DOCUMENT NUMBER-DATE

11037 DEC-1 8

FPSC-COMMISSION CLERK

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **AQUA UTILITIES FLORIDA, INC.**

3 **DIRECT TESTIMONY OF JACK SCHREYER**

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5 **December 1, 2006**

6
7 **Q. Please state your name and business address.**

8 A. My name is Jack Schreyer. My business address is 762 West Lancaster Avenue,
9 Bryn Mawr, PA 19010-3489.

10 **Q. By whom are you employed and what is your position?**

11 A. I am employed by Aqua America, Inc. as Manager of Rates.

12 **Q. Please describe your duties and responsibilities in that position.**

13 A. I am responsible for the planning, preparation and supervision of water and
14 wastewater rate filings before regulatory bodies in the thirteen states in which
15 Aqua America provides utility services.

16 **Q. Please describe your educational background and professional experience.**

17 A. In 1974, I graduated from Rutgers University with a Bachelor of Arts in Business
18 Management. I received a Master of Business Administration Degree from St.
19 Joseph's University in January 1991. Prior to joining the Rate Department of
20 Aqua America, Inc. in April 2001 and subsequent to the merger of
21 GeneralWaterworks and United Waterworks in April 1994, I was employed as
22 Manager-Rates by United Water Management Service, Inc. Prior to the merger, I
23 had worked in General Waterworks Rate Department since 1979, where I

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1 prepared rate cases for thirty-two companies in thirteen states. From July 1974
2 through March 1979, I was employed by American Water Works Service
3 Company as a Rate Analyst, where I prepared exhibits for presentation to public
4 utility commissions in six northeastern states.

5 **Q. Have you previously appeared and presented expert testimony before state**
6 **regulatory bodies?**

7 A. Yes. I have previously testified on a variety of regulatory and ratemaking issues
8 before the Arkansas Public Service Commission, the Connecticut Department of
9 Public Utility Control, the Delaware Public Service Commission, the Idaho Public
10 Utilities Commission, the Illinois Commerce Commission, the Indiana Utility
11 Regulatory Commission, the Maine Public Utilities Commission, the Missouri
12 Public Service Commission, the New Jersey Board of Public Utilities, the New
13 York Public Service Commission, the Pennsylvania Public Utility Commission
14 and the Rhode Island Public Utilities Commission.

15 **Q. What is the purpose of your testimony?**

16 A. The purpose of my testimony is to provide a general overview of Aqua Utilities
17 Florida, Inc.'s ("AUF" or "Company") request for increased rates and the
18 supporting Minimum Filing Requirements ("MFRs").

19 I will also discuss the development of the 2007 forecasted Test Year
20 approved by the Commission to establish rates, and provide support for the
21 Company's operations and maintenance ("O&M") expenses.

22 **Q. Please identify the other witnesses who will testify in this proceeding on**
23 **behalf of AUF and the topics they will address.**

1 A. The following is a list of witnesses who will provide direct testimony in this
 2 proceeding. Of course, additional witnesses may be required to address issues not
 3 contemplated in our prefiled direct testimony which subsequently may be raised
 4 by the Staff of the Florida Public Service Commission or intervenors in this
 5 proceeding, including the Office of Public Counsel.

<u>Witnesses</u>	<u>Topics</u>
7 Robert M. Griffin	Rate Base, Plant-in-Service Balances
8	Contributions-In-Aid-Of-Construction ("CIAC")
9	Depreciation
10	Allowance for Funds Used During Construction
11	("AFUDC")
12	Construction Work In Progress ("CWIP")
13	Billing Analyses
14	
15 John F. Guastella	Used & Useful analysis
16	Single Tariff Rate Design (by County)
17	
18 Gary C. White	Single Tariff Rate Design (by County)
19	Interim Revenue Requirements and Rates
20	Allowance for Funds Prudently Invested ("AFPI")
21	and Service Availability Charges
22	
23 John M. Lihvarcik	Aqua Utilities Florida, Inc. Operations
24	
25 Gerald P. Connolly	Aqua Utilities Florida, Inc. Capital Additions
26	and Capital Projects
27	
28 Stephen F. Anzaldo	Development and Components of Capital Structure

29 **Q. Are you sponsoring any exhibits in this case?**

30 A. Yes, I am sponsoring Composite Exhibit ____, consisting of Exhibits JS-1 and JS-
 31 2 which are attached to my testimony.

32 **Q. Were these exhibits prepared by you or under your direction and**
 33 **supervision?**

34 A. Yes, they were.

1 **Q. In connection with your responsibilities with AUF, are you the sponsor of**
2 **any of the schedules from the MFRs?**

3 A. Yes, I am the sponsor or a co-sponsor of the following MFR Schedules included
4 in Volume 1 to the MFRs: Schedules B-1 through B-12 and B-15 of the Net
5 Operating Income Schedules; Schedules C-1 through C-7, C-9 and C-10 of the
6 Tax Schedules; Schedules E-4 through E-12 of the Rate Schedules; and Schedules
7 G-4 and G-5 of the Interim Rate Schedules. I am responsible for all other MFRs
8 and related schedules not specifically covered by Mr. Lihvarcik, Mr. Connolly,
9 Mr. Guastella, Mr. White, Mr. Griffin or Mr. Anzaldo.

10 **Q. Have you prepared an exhibit identifying each of the schedules contained in**
11 **the MFRs and the supporting witness or witnesses?**

12 A. Yes. Exhibit JS-1 lists each MFR schedule and related data, documents and
13 information for each of the seven volumes of the MFRs, the title of each MFR
14 schedule, and the sponsoring AUF witness or witnesses.

15 **Q. Please provide a general overview of AUF's filing.**

16 A. AUF has filed an Application and supporting MFRs designed to increase annual
17 water revenues in the amount of \$4,249,359 for the 56 water systems subject to
18 the Commission's jurisdiction and annual wastewater revenue in the amount of
19 \$3,048,935 for the 24 wastewater systems subject to the Commission's
20 jurisdiction. As part of our filing, the Company is requesting that it be permitted
21 to place into effect on an interim basis \$2.1 million for the proposed water
22 increase and \$1.6 million of the proposed wastewater increase.

1 **Q. When did the systems that are the subject of this rate filing last receive a**
2 **base rate increase?**

3 A. The AUF systems that are the subject of this proceeding were formally owned and
4 operated by Florida Water Services Corporation ("FWSC") and AquaSource
5 Utility, Inc. ("AquaSource"). Apart from annual price index adjustments, the 56
6 former FWSC systems included in this filing last received rate increases from the
7 Commission pursuant to Order No. PSC-96-1320-FOF-WS issued October 30,
8 1996 in Docket No. 950495-WS and the former AquaSource systems were last
9 granted rate relief at various points in time prior to October 30, 1996. Exhibit JS-
10 2 to my testimony lists the water and wastewater systems included in this filing
11 and the date rate relief was last granted.

12 **Q. Haven't the Company and its prior owners received annual rate increases**
13 **since the dates rate relief was last granted for the former FWSC and**
14 **AquaSource systems through the price indexing and pass through**
15 **adjustment provisions under Chapter 367, Florida Statutes?**

16 A. Yes, they have. However, the requested rate increases in this filing are being
17 driven by capital investments that are required to meet more stringent
18 environmental regulations, for rehabilitation of the Company's distribution and
19 collection systems and major enhancements to its water and wastewater treatment
20 processes. These capital investments are more fully discussed in the testimony of
21 Mr. Gerard P. Connolly, Jr. While price indexing and pass through adjustments
22 enable AUF to reflect in rates increases (or decreases) for major categories of
23 operating costs such as purchase power, purchase water, purchase wastewater

1 treatment, DEP testing costs and ad valorem taxes, and the impacts of inflationary
2 pressures on the remaining category of costs, they do not permit the recognition in
3 rates for investments in plant facilities. In addition, price index and pass through
4 adjustments do not provide for the recognition of increases in depreciation
5 expense, either due to a change in rates or plant investment.

6 **Q. Please explain why the Company is requesting that the proposed rates be put**
7 **into effect on an interim basis?**

8 A. Pursuant to Section 367.082 of the Florida Statutes, the Company is entitled to
9 interim rate relief if it can demonstrate that it is earning outside the range of
10 reasonableness on rate of return by calculating the difference its achieved rate of
11 return and its required rate of return applied to an average investment rate base or
12 an end-of-period investment rate base. The difference between the required rate
13 of return and the achieved rate of return applied to a December 31, 2005 year end
14 rate base results in a water and wastewater revenue deficiency of \$3.7 million. It
15 is for this amount that the Company is proposing to place into effect, under
16 appropriate security as determined by the Commission, subject to refund with
17 interest, within sixty (60) days of this filing.

18 **Q. What are the principal causes for AUF's rate filing?**

19 A. The primary reasons for AUF's rate filing are:

20 1. The Company is seeking a rate increase due to ongoing capital needs in
21 order to maintain and enhance its service to customers. In addition, the rate
22 increase is needed due to continuing increases in costs and operating expenses, as
23 well as the requirements of state and federal regulations. Therefore, the Company

1 is seeking rate relief to meet the increased investment and expenses, as well as to
2 allow AUF the opportunity to earn a fair and reasonable return on its investment;

3 2. Since Aqua America's acquisition of the AquaSource properties in 2003
4 and the FWSC properties in 2004, AUF will have invested almost \$22 million in
5 capital investments for the systems included in this rate case through December
6 31, 2007. Of that total, and focusing on the 2005-2007 time frame, AUF will
7 have invested approximately \$6.5 million in our water facilities, \$10.7 million in
8 our wastewater facilities and \$1.4 million in general plant facilities since January
9 1, 2005 through December 31, 2007 for the various systems in this proceeding;

10 3. The eighty systems included in this rate case have not sought rate relief
11 through a formal rate case for over a decade. The fifty-eight former FWSC
12 systems now owned and operated by AUF last sought rate relief before the
13 Commission in 1995. The remaining twenty-two former AquaSource systems
14 generally have not had a general rate increase for well over ten years and the date
15 rate relief was last granted goes as far back as 1980. Exhibit JS-2 to my
16 testimony provides a compilation of the date of the last rate case for each of the
17 systems included in this rate case. Since the date rate relief was last provided by
18 the Commission (or a County regulator) for the various systems included in this
19 case, significant capital investments have been made and O&M expenses have
20 increased as a result of new rules, standards, ordinances and other requirements of
21 federal, state and local regulators;

22 4. With the exception of some index and pass through adjustments, the rates
23 charged by AUF are based on projected costs for the 1996 test year used to

1 establish rates for the former FWSC's systems and for prior historic test years
2 used to establish rates for the former AquaSource systems. By the time rate relief
3 is granted in this proceeding, actual investments and increased costs over periods
4 of ten years or more will not have been reflected in customer rates; and

5 5. The overall rate of return for the year ended December 31, 2005 was a
6 negative 3.55% for the water systems and a negative 5.94% for the wastewater
7 systems. Without rate relief, the overall rate of return is a negative 6.74% and a
8 negative 6.26% for the water and wastewater systems, respectively, in the
9 projected 2007 test year. Such returns will not allow AUF to remain viable, much
10 less continue to attract capital to finance investments and operate land and
11 facilities in Florida. The deficient returns have caused AUF to file this
12 proceeding for rate relief.

13 **Q. What is the test year in this case?**

14 A. By letter dated May 2, 2006, as amended by letter dated May 10, 2006, AUF
15 requested approval to use a projected test year of December 31, 2007. The
16 Company indicated in its test year letter that the use of a projected 2007 test year
17 would be representative of the current operations of the water and wastewater
18 systems operating in the 15 counties included in this filing and will be a
19 representative period to measure cost of service for the purpose of establishing
20 new, prospective rates. In addition, AUF emphasized in its test year letter that a
21 projected test year was appropriate due to the extensive capital improvements that
22 have been or will be installed throughout the various systems in 2006 and during
23 2007, including, but not limited to, tank rehabilitation and replacements, meter

1 replacements, electrical upgrades, pump replacements, and installation of back-up
2 generators and will be addressed in witness Connelly's testimony. The
3 Company's request to use a 2007 projected test year. It was approved by the
4 Commission by letter dated May 23, 2006 from Commission Chairman Lisa
5 Polak Edgar.

6 **Q. What is the source of the accounting figures that are contained in the**
7 **Schedules you are sponsoring?**

8 A. The Company's 2007 projections are the source of the future test year data.
9 Certain adjustments necessary for ratemaking purposes have been made to the
10 projected 2007 data, such as rate case expense projections, purchased power rate
11 increase pass through impacts, and non-recurring miscellaneous expense
12 reclassification.

13 **Q. Please identify the basis used for the preparation of the financial documents**
14 **filed in this proceeding.**

15 A. As I previously stated, the test year that has been approved by the Commission for
16 use in this case is a Projected 2007 Test Year. The projections were developed
17 with input from personnel at the Company's Sarasota and Leesburg, Florida
18 locations, and Aqua America's home office in Bryn Mawr, Pennsylvania. Recent
19 historical experience is used with appropriate adjustments for known or projected
20 changes. Where appropriate and available, contacts are made with suppliers of
21 goods and services to confirm estimates. The projections are reviewed and
22 approved by AUF's senior management. The projections for the year 2007 were
23 finalized in 2006 and will be updated as appropriate as actual cost results come in.

1 **Q. Please provide a description of the Net Operating Income schedules B-1**
2 **through B-15.**

3 A. The B Schedules summarize the components of revenue requirement and provide
4 the calculation of the additional revenue which the Company is requesting in this
5 case. Detail is shown for both water and wastewater divisions for the adjusted
6 historical period twelve-month ended December 31, 2005, through the
7 intermediate year ended December 31, 2006, culminating with the projected test-
8 year ending December 31, 2007.

9 Pro Forma Rate Base is that reflected on the A Schedules sponsored by witnesses
10 Griffin and Guastella. Rate of Return is that reflected on the D Schedules
11 sponsored by witness Anzaldo. The application of Rate of Return to the
12 respective water and sewer divisions produces operating income at proposed
13 rates, which, when compared to operating income at present rates results in an
14 operating income deficiency which produces the revenue requirement increase
15 requested in this case.

16 **Q. Will you briefly discuss the adjustments to the Net Operating Statements for**
17 **the components shown on the B Schedules pertaining to Revenue, Operating**
18 **Expenses, Depreciation and Taxes Other Than Income that AUF is seeking**
19 **to recover for the 2007 Projected Test Year?**

20 A. Yes. I will briefly describe the adjustments. Certain O&M adjustments, such as,
21 salaries and wages, purchased water/sewer treatment, sludge removal, purchased
22 power, chemicals and advertising expenses will be addressed by Witness
23 Lihvarcik in his testimony.

1 **Q. Please describe the derivation of the Company's pro forma revenue claim.**

2 A. The historical level of revenue was derived from the books and records of the
3 Company for the twelve months ended December 31, 2005. A bill analysis was
4 utilized by witness Guastella for the application of present rates for all of the
5 water and wastewater divisions in this proceeding. The bill analysis referred to is
6 provided per Schedule E-14 sponsored by witness Griffin. The Company has
7 reflected anticipated customer growth in its revenue projections. The derivation
8 of operating revenues both at present and proposed rates are detailed on Schedules
9 E-1 through E-14.

10 **Q. Please describe the adjustments referred to in the B Schedules for Employee**
11 **Benefits.**

12 A. Health, Life and long-term disability insurance costs for 2007 were based on an
13 analysis of existing insurance contracts, with an annual cost increase of 10%, 2%
14 and 2% respectively included for 2007. Projected employee 401K savings
15 expense was calculated by estimating total administrative charges and Company
16 matching contributions (including the addition/subtraction of participants based
17 on forecasted payroll). Participation patterns are expected to remain constant.
18 Projected 'Other' miscellaneous employee benefit expenses were calculated based
19 on the historical level of miscellaneous benefits as a function of payroll expense.

20 **Q. Please describe the Materials and Supplies Expense.**

21 A. A review was made of the recent historical materials and supplies required for the
22 annual operations of the Company. This review included supplies for: office,
23 pump and purification, distribution system, source of supply, computer,

1 laboratory and other miscellaneous supplies. Based upon these reviews, a
2 projection was made for the level of expense to be incurred for materials and
3 supplies category in 2007. A projected annual price increase of 2.0% was applied
4 for 2007. Customer growth and increases from vendors due to higher shipping
5 costs were considered as well.

6 **Q. Please comment on the projected Contractual Services – Accounting Expense.**

7 A. The forecast for outside accounting services included a portion for the year-end
8 audit, estimated and provided by the Cronin, Jackson accounting firm, and for
9 compliance with Sarbanes-Oxley procedures under federal law.

10 **Q. Please comment on the projected Contractual Services – Legal Expense.**

11 A. Outside legal counsel and other legal fees were projected at a 2% increase using
12 corporate assumptions.

13 **Q. What are Contractual Services – Management Fees?**

14 A. These are fees for Contractual Services provided to AUF by Aqua Services, Inc.
15 (the “Service Company”). These services include Accounting and Financial,
16 Administrative, Customer Service, Communications, Corporate Secretarial,
17 Engineering, Human Resources, Information Services, Legal, Purchasing, Rates
18 and Regulatory and Water Quality.

19 **Q. How are these Contractual Services billed to AUF?**

20 A. These service related fees are billed by the Service Company to AUF at cost.

21 **Q. Please comment on the projection of the Contractual Services – Laboratory**
22 **Services Expense.**

1 A. Outside professional services for these required laboratory testing services were
2 projected based on an assumption that AUF's use of outside laboratory services
3 would be consistent with the historical level of service used, together with a 2%
4 price increase projected for 2007.

5 **Q. Please describe the Contractual Services- Other Expense.**

6 A. Miscellaneous outside contractor expense consists of charges for programmed
7 maintenance (i.e., specifically defined maintenance projects and other contractual
8 services) incurred during the year. The projected cost for these items was based
9 upon the historical expenditures and expected needs for the future.

10 **Q. Please describe Lease expenses.**

11 A. A review of historical lease expense was performed for each division. The costs
12 for specific leases were forecasted for 2007, and have anticipated potential price
13 fluctuations from vendors as well as customer growth.

14 **Q. Please describe the development of AUF's projected Transportation Expense.**

15 A. A projection was made using current information on the vehicle fleet for AUF and
16 using historical data for maintenance and repairs to forecast the level of
17 expenditures for 2007. A projected price increase of 2.0% was applied to the 2007
18 budget. Customer growth and substantially higher fuel costs than historically
19 experienced were also considered in developing these projected costs.

20 **Q. Please describe the projected increase in Property and Liability Insurance**
21 **expense.**

22 A. An increase of 7% over the current level of Property and Liability Insurance has
23 been anticipated for the projected test year. With regard to these insurance costs,

1 it must be noted that insurance coverage and expense are changing all the time.
2 This data is based on the best information available, but the Company does expect
3 new information and estimates during this case.

4 **Q. Please describe Rate Case Expense.**

5 A. Schedule B-10 shows Rate Case Expense detailed by category. Total rate case
6 costs are based on the Company's best estimate at the date of the filing. We
7 expect to update this schedule as the case proceeds. We have requested a (4) year
8 amortization period for rate case expenses.

9 **Q. Please describe Bad Debt Expense.**

10 A. Uncollectible expense was analyzed for the calendar years 2005 and 2006. Based
11 upon the analysis for this historical period, average ratios of annual write-offs as a
12 percentage of annual revenues were calculated at 2%. Projected write-off expense
13 was then calculated by applying the established average write-off ratio to the
14 projected annual revenue figures. Average ratios of annual collections of accounts
15 previously written off as a percentage of annual write-offs were also developed
16 based upon the historical analysis referred to above. The projected collection
17 amounts were calculated by applying the established average collection ratio to
18 the projected annual write-off expense amount.

19 **Q. Please describe the projection for Miscellaneous Expenses.**

20 A. Utilizing historical information, a review was made of other expenses including
21 such items as postage, telephone charges and trustee fees, as well as
22 miscellaneous expenses. Based upon this review, an itemized projection was
23 made for expenses to be incurred in 2006 and 2007.

1 **Q. Please address Depreciation Expenses net of amortization of CIAC.**

2 A. The depreciation and CIAC amortization were based on average monthly plant
3 and CIAC balances and Commission approved depreciation rates by plant
4 accounts.

5 **Q. Please describe the projected increase in Property and Liability Insurance**
6 **expense.**

7 A. An increase of 7% over the current level of Property and Liability Insurance has
8 been anticipated for the projected test year. With regard to these insurance costs,
9 it must be noted that insurance coverage and expense are changing all the time.
10 This data is based on the best information available to the Company at this time,
11 but the Company does expect new information and estimates during this case.

12 Depreciation Expenses for the historical and projected test years are detailed on
13 supporting Schedules B-13 and B-14 and sponsored by witnesses Guastella and
14 Griffin.

15 **Q. Please describe the expense for Taxes Other Than Income Taxes.**

16 A. Projected property taxes were based on budgeted changes to net plant and latest
17 available millage rates. Projected payroll taxes were based upon projected
18 salaries and wages. A separate regulatory assessment fee of 4.5% is included in
19 rates, and is collected on all bills paid by customers.

20 **Q. Has the Company filed MFR Schedules addressing and justifying O&M**
21 **expenses that exceed the level of the prior five years' growth and inflation?**

22 A. Yes. These O&M expenses and justifications are presented in MFR Schedules B-
23 7 Supplement (Water) and B-8 Supplement (Wastewater) in Volume 1 of the

1 MFRs. I am sponsoring the explanations and justifications for the following
2 O&M expenses where such expenses have increased above the level of customer
3 growth and inflation for the year ended five years prior to the test year: benefits,
4 materials and supplies, contractual services, lease expenses, transportation
5 expenses, insurance expense, rate case expense, miscellaneous expenses, bad debt
6 expense, purchase power rate increase, contractual services – other, amortizations,
7 taxes other than income taxes, property taxes, and income taxes. The remaining
8 O&M expense items under these schedules are sponsored by Mr. Lihvarcik with
9 the exception of depreciation expense which is sponsored and supported by Mr.
10 Griffin.

11 **Q. Please address the C Schedules of the MFRs.**

12 A. These schedules provide the calculation of the State and Federal Income Taxes for
13 the test year. They provide detail on adjustments to income taxes both current
14 and deferred income taxes. The federal tax rate is 35% and the state tax rate is
15 5.5%

16 **Q. Please address interim rate schedules and calculations.**

17 A. Rate Schedules for interim rates are provided per Schedule G-1 and schedules
18 setting forth Rate Base and adjustments for purposes of calculating interim rates
19 are provided in Schedules G-2 and G-3. Schedules of Net Operating Income and
20 adjustments for interim rate purposes are provided in Schedules G-4 and G-5. A
21 schedule of AUF's Requested Cost of Capital for the purpose of establishing
22 interim rates is provided in Schedule G-6 and is sponsored by witnesses Schreyer
23 and Anzaldo.

1 Q. Does this conclude your direct testimony?

2 A. Yes, it does.

Volume 1

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Volume 3- AFPI

Calculation and tariff pages- water and sewer	N/A	All	White
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Volume 4- Service Availability

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Volume 5- System Maps

N/A	All	Connolly
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Volume 6- Additional Engineering Data

N/A	All	Connolly
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Volume 7- Billing Analysis

N/A	All	Griffin
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N/A- Not Applicable

Aqua Utilities Florida, Inc.
Docket No. 060368-WS

DOCKET NO. 060368-WS
 EXHIBIT JS-2

**Commission Docket and Order Establishing Rates
 for Each System**

SYSTEM BY COUNTY	COMMISSION DOCKET	COMMISSION ORDER
ALACHUA COUNTY		
Arredondo Farms – water	951234-WS	PSC-96-0728-FOF-WS
Arredondo Farms – wastewater	951234-WS	PSC-96-0728-FOF-WS
Arredondo Estates – water	951234-WS	PSC-96-0728-FOF-WS
BREVARD COUNTY		
Kingswood – water	950495-WS	PSC-96-1320-FOF-WS
Oakwood – water	950495-WS	PSC-96-1320-FOF-WS
HIGHLANDS		
Leisure Lakes – water	950495-WS	PSC-96-1320-FOF-WS
Leisure Lakes – wastewater	950495-WS	PSC-96-1320-FOF-WS
Lake Josephine – water	950020-WS	PSC-95-1044-FOF-WU
Sebring Lakes – water	960517-WS	PSC-96-1389-FOF-WS
LAKE COUNTY		
Carlton Village – water	950495-WS	PSC-96-1320-FOF-WS
East Lake Harris Estates – water	950495-WS	PSC-96-1320-FOF-WS
Fern Terrace – water	950495-WS	PSC-96-1320-FOF-WS
JS - 48 Estates – water	941107-WU	PSC-95-0474-FOF-WU
Friendly Center – water	950495-WS	PSC-96-1320-FOF-WS
Grand Terrace – water	950495-WS	PSC-96-1320-FOF-WS
Haines Creek – water	870008-WU	Order No.18000
Hobby Hills – water	950495-WS	PSC-96-1320-FOF-WS
Holiday Haven – water	950495-WS	PSC-96-1320-FOF-WS
Holiday Haven – wastewater	950495-WS	PSC-96-1320-FOF-WS
Imperial Mobile Terrace – water	950495-WS	PSC-96-1320-FOF-WS
JS - Kings Cove – water	940496-WS	PSC-95-0129-FOF-WS
JS - Kings Cove – wastewater	940496-WS	PSC-95-0129-FOF-WS
Morningview – water	950495-WS	PSC-96-1320-FOF-WS
Morningview – wastewater	950495-WS	PSC-96-1320-FOF-WS
Palms Mobile Home Park – water	950495-WS	PSC-96-1320-FOF-WS
Picciola Island – water	950495-WS	PSC-96-1320-FOF-WS
Piney Woods – water	950495-WS	PSC-96-1320-FOF-WS
Quail Ridge – water	950495-WS	PSC-96-1320-FOF-WS
Ravenswood – water	950636-WU	PSC-95-1165-FOF-WU
Silver Lake Estates/Western Shores – water	950495-WS	PSC-96-1320-FOF-WS
Skycrest – water	950495-WS	PSC-96-1320-FOF-WS

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Stone Mountain – water	950495-WS	PSC-96-1320-FOF-WS
JS - Summit Chase – water	981779-WS	PSC-99-2115-PAA-WS (Transfer Order)
JS - Summit Chase – wastewater	981779-WS	PSC-99-2115-PAA-WS (Transfer Order)
Valencia Terrace – water	950495-WS	PSC-96-1320-FOF-WS
Valencia Terrace – wastewater	950495-WS	PSC-96-1320-FOF-WS
Venetian Village – water	950495-WS	PSC-96-1320-FOF-WS
Venetian Village – wastewater	950495-WS	PSC-96-1320-FOF-WS
LEE COUNTY		
South Seas – wastewater	881518-SU	Order No. 22094
MARION COUNTY		
Ocala Oaks – water	981907-WU	PSC-99-2499-FOF-WU (Transfer Order)
ORANGE COUNTY		
Tangerine – water	950495-WS	PSC-96-1320-FOF-WS
PALM BEACH COUNTY		
Lake Osborne Estates – water	950641-WU	PSC-96-0357-FOF-WU
PASCO COUNTY		
Jasmine Lakes – water	920148-WS	PSC-93-1675-FOF-WS
Jasmine Lakes – wastewater	950495-WS	PSC-96-1320-FOF-WS
Palm Terrace – water	950495-WS	PSC-96-1320-FOF-WS
Palm Terrace – wastewater	950495-WS	PSC-96-1320-FOF-WS
Zephyr Shores – water	950495-WS	PSC-96-1320-FOF-WS
Zephyr Shores – wastewater	950495-WS	PSC-96-1320-FOF-WS
POLK COUNTY		
Gibsonia Estates – water	950495-WS	PSC-96-1320-FOF-WS
Lake Gibson Estates – water	950495-WS	PSC-96-1320-FOF-WS
Lake Gibson Estates – wastewater	950495-WS	PSC-96-1320-FOF-WS
Orange Hill/Sugar Creek – water	950495-WS	PSC-96-1320-FOF-WS
Rosalie Oaks – water	961014-WS	PSC-98-0371-FOF-WS (Order granting Grandfather Certificates)
Rosalie Oaks – wastewater	961014-WS	PSC-98-0371-FOF-WS (Order granting Grandfather Certificates)

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Village Water – water	960989-WS	PSC-96-1568-FOF-WS (Order granting Grandfather Certificates)
Village Water – wastewater	960989-WS	PSC-96-1568-FOF-WS (Order granting Grandfather Certificates)
PUTNAM COUNTY		
Beecher's Point – water	950495-WS	PSC-96-1320-FOF-WS
Beecher's Point – wastewater	950495-WS	PSC-96-1320-FOF-WS
Hermits Cove – water	950495-WS	PSC-96-1320-FOF-WS
Interlachen Lakes Estates – water	950495-WS	PSC-96-1320-FOF-WS
Park Manor – wastewater	950495-WS	PSC-96-1320-FOF-WS
Palm Port – water	950495-WS	PSC-96-1320-FOF-WS
Palm Port – wastewater	950495-WS	PSC-96-1320-FOF-WS
Pomona Park – water	950495-WS	PSC-96-1320-FOF-WS
River Grove – water	950495-WS	PSC-96-1320-FOF-WS
Silver Lake Oaks – water	950495-WS	PSC-96-1320-FOF-WS
Silver Lake Oaks – wastewater	950495-WS	PSC-96-1320-FOF-WS
St. Johns Highlands – water	950495-WS	PSC-96-1320-FOF-WS
Welaka/Saratoga Harbour – water	950495-WS	PSC-96-1320-FOF-WS
Wootens – water	950495-WS	PSC-96-1320-FOF-WS
SEMINOLE COUNTY		
Chuluota – water	950495-WS	PSC-96-1320-FOF-WS
Chuluota – wastewater	950495-WS	PSC-96-1320-FOF-WS
Florida Central Commerce Park – wastewater	950495-WS	PSC-96-1320-FOF-WS
Harmony Homes – water	950495-WS	PSC-96-1320-FOF-WS
SUMTER COUNTY		
The Woods – water	960643-WS	PSC-97-0312-FOF-WS (Transfer Order)
The Woods – wastewater	960643-WS	PSC-97-0312-FOF-WS (Transfer Order)
VOLUSIA COUNTY		
Jungle Den – water	950495-WS	PSC-96-1320-FOF-WS
Jungle Den – wastewater	950495-WS	PSC-96-1320-FOF-WS
Tomoka – water	950495-WS	PSC-96-1320-FOF-WS

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WASHINGTON COUNTY		
Sunny Hills – water	950495-WS	PSC-96-1320-FOF-WS
Sunny Hills – wastewater	950495-WS	PSC-96-1320-FOF-WS