

**Beecher's Point  
Water and Sewer**

Docket No. 080121-WS

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

Putnam County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- EDP** \_\_\_\_\_
- EDY \_\_\_\_\_
- OTC \_\_\_\_\_
- APP \_\_\_\_\_
- FOR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC \_\_\_\_\_
- OTD \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

DOCUMENT NUMBER - DATE  
**04352 MAY 22 08**  
 FPSC-COMMISSION CLERK



**Beecher's Point  
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	5
Rate Base - Sewer	A-2	6
Adjustments to Rate Base	A-3	7
Annual Plant Additions and Balances	A-4	9
Water Plant in Service By Primary Account	A-5	11
Sewer Plant in Service By Primary Account	A-6	14
Non-Used & Useful Plant - Summary	A-7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	A-9	20
Sewer Accumulated Depreciation By Primary Account	A-10	23
Annual CIAC Additions and Balances	A-11	26
CIAC by Classification	A-12	28
Annual Accum. Amortization of CIAC Additions and Balances	A-13	31
Accumulated Amortization of CIAC by Classification	A-14	33
Schedule of AFUDC Rates Used	A-15	36
Annual Advances For Construction Additions and Balances	A-16	37
Calculation of Working Capital Allowance	A-17	38
Comparative Balance Sheet - Assets	A-18	39
Comparative Balance Sheet - Liabilities	A-19	40

DOCUMENT NUMBER - DATE

04352 MAY 22 88

FPSC-COMMISSION CLERK



**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Historical Test Year 2007			Pro Forma Test Year		
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments	Supporting Schedules	
1	Utility Plant in Service	182,548	2,920	185,467	3,103	188,570	A-5	
2	Utility Land & Land Rights	15,000	0	15,000	0	15,000	A-5	
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7	
4	Construction Work in Progress	0	0	0	0	0		
5	Less: Accumulated Depreciation	(57,235)	(426)	(57,661)	8,386	(49,275)	A-9	
6	Less: CIAC	(33,991)	0	(33,991)	0	(33,991)	A-12	
7	Accumulated Amortization of CIAC	20,812	24	20,836	0	20,836	A-14	
8	Acquisition Adjustments	0	0	0	0	0		
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0		
10	Less: Advances For Construction		0	0	0	0	A-16	
11	Working Capital Allowance	0	7,684	7,684	2,129	9,813	A-17, A-3	
12	Total Rate Base	<u>127,133</u>	<u>10,202</u>	<u>137,336</u>	<u>13,618</u>	<u>150,953</u>		

## Schedule of Sewer Rate Base

## Florida Public Service Commission

## Beecher's Point

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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.

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Test Year		(7) Supporting Schedules
		(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(7) Adjustments		
1	Utility Plant in Service	365,787	1,011	366,798	279	367,077	A-6
2	Utility Land & Land Rights	22,251	0	22,251	0	22,251	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(69,900)	(183)	(70,084)	(1)	(70,085)	A-10
6	Less: CIAC	(20,577)	0	(20,577)	0	(20,577)	A-12
7	Accumulated Amortization of CIAC	16,772	(288)	16,484	0	16,484	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	2,989	2,989	737	3,726	A-17, A-3
12	Total Rate Base	314,333	3,528	317,861	1,015	318,876	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 1 of 2  
 Preparer: R Griffin/J Guastella

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	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	2,616	905	
3	Allocation of Corp Structures & Improvements	304	105	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>2,920</u>	<u>1,011</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	806	279	
10	Meter replacement cost	10,920	NA	
11	(Less) Retirement of existing meters	(8,623)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>3,103</u>	<u>279</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		-	-	
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	-	-	
27		-	-	
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	358	124	
30	Allocation of Corp Structures & Improvements	31	11	
31		-	-	
32	PSC Depr Rate Correction	37	48	
33		-	-	
34	Total 2007 Adjustments	<u>426</u>	<u>183</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	3	1	
38	Meter Replacements			
39	Retirement of existing meters	(8,623)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	57	NA	
41	Salvage	176	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(8,386)</u>	<u>1</u>	
47				

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 2 of 2  
 Preparer: R Griffin/J Guastella

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	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10		-	-	
11	PSC Depr Rate Correction	24	(288)	
12	Total 2007 Adjustments	24	(288)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	7,684	2,989	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	2,129	737	



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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-4  
Page: 1 of 2  
Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	192,669	383,310
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	1	52,244
37	12/31/04 Balance	192,670	435,554
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	192,670	435,554
	2006		
42	Additions	6,822	(44,429)
43	Retirements	0	(3,107)
44	Adjustments	(0)	0
45	12/31/06 Balance	199,492	388,018
	2007		
46	Additions	981	21
47	Retirements	(2,882)	0
48	Adjustments	0	0
49	Allocations	3,408	1,180
50	12/31/07 Balance	200,999	389,220

Supporting Schedules: A-5, A-6

**Schedule of Water Plant in Service By Primary Account**

**Florida Public Service Commission**

Test Year Average balance

**Beecher's Point**

Schedule: A-5

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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 Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	192	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	15,000	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	556	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	95,560	0.00%	0	0	0.00%	0
28	333.4	Services	4,201	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	8,623	0.00%	0	2,297	0.00%	0
30	335.4	Hydrants	750	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	25,842	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	304	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	2,616	0.00%	0	806	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>200,467</u>		<u>0</u>	<u>3,103</u>		<u>0</u>

**Schedule of Water Plant in Service By Primary Account**

**Florida Public Service Commission**

Test Year Average balance

Schedule: A-5

**Beecher's Point**

Page: 2 of 3

**Docket No. 080121-WS**

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	97,504	95,111	95,111	95,111	95,111	95,111	95,604	95,604	95,604	95,604	95,604	95,604	95,604	95,560
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		<b>TOTAL</b>	<b>199,492</b>	<b>197,098</b>	<b>197,098</b>	<b>197,098</b>	<b>197,098</b>	<b>197,098</b>	<b>197,591</b>	<b>197,591</b>	<b>197,591</b>	<b>197,591</b>	<b>197,591</b>	<b>197,591</b>	<b>197,591</b>	<b>197,548</b>
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

**Schedule of Water Plant in Service By Primary Account**

Test Year Average balance

**Beecher's Point**

**Docket No. 060121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the month ending **Adjusted** balances for Water 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 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	331.4	Transm. & Distribution Mains	97,504	95,111	95,111	95,111	95,111	95,111	95,604	95,604	95,604	95,604	95,604	95,604	95,604	95,560
28	333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29	334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623
30	335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31	336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	294	300	300	300	300	307	307	307	307	307	307	307	307	304
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	2,066	2,162	2,355	2,383	2,452	2,505	2,589	2,644	2,816	2,922	2,948	3,064	3,101	2,616
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	<u>201,852</u>	<u>199,560</u>	<u>199,753</u>	<u>199,781</u>	<u>199,850</u>	<u>199,910</u>	<u>200,487</u>	<u>200,543</u>	<u>200,714</u>	<u>200,820</u>	<u>200,846</u>	<u>200,963</u>	<u>200,999</u>	<u>200,467</u>
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	170	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	198,853	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	21,227	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	6,858	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	22,251	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	109,012	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	6,672	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	21,832	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
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	105	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	905	0.00%	0	279	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	1,163	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		<u>389,049</u>		<u>0</u>	<u>279</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(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	170	170	170	170	170	170	170	170	170	170	170	170	170	170
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	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
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	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
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	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
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	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012
21	371.3	Pumping Equipment	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
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	388,018	388,040	388,040	388,040	388,040	388,040	388,040	388,040	388,040	388,040	388,040	388,040	388,040	388,038
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(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	170	170	170	170	170	170	170	170	170	170	170	170	170	170
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	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853
10	361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227
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	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
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	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251
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	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012	109,012
21	371.3	Pumping Equipment	6,653	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674	6,674
22	389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
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	102	104	104	104	104	106	106	106	106	106	106	106	106	105
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	715	748	815	825	849	867	896	915	975	1,011	1,020	1,061	1,073	905
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	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
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	388,836	388,892	388,959	388,969	388,992	389,013	389,042	389,062	389,121	389,158	389,167	389,207	389,220	389,049
64		Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251



## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: A-7  
 Page: 1 of 1  
 Preparer: J Guastella

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.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	
<b>Sewer</b>						
9	Plant in Service		0	0	0	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		0	0	0	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<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**

**Beecher's Point**

Schedule: A-8

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-8  
Page: 2 of 2  
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	44,463	40,164
	2004		
34	Additions	3,213	8,334
35	Retirements	0	0
36	Adjustments	(5,668)	(101,433)
37	12/31/04 Balance	42,008	(52,935)
	2005		
38	Additions	3,213	8,334
39	Retirements	0	0
40	Adjustments	(2)	(2)
41	12/31/05 Balance	45,219	(44,603)
	2006		
42	Additions	3,823	8,277
43	Retirements	0	(3,107)
44	Adjustments	7,776	103,082
45	12/31/06 Balance	56,818	63,649
	2007		
46	Additions	5,782	12,502
47	Retirements	(2,882)	0
48	Adjustments	74	97
49	Allocations	628	217
50	12/31/07 Balance	60,419	76,465

Supporting Schedules: A-9, A-10

**Schedule of Water Accumulated Depreciation By Primary Account**

**Florida Public Service Commission**

Test Year Average balance

**Beecher's Point**

Schedule: A-9

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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 Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	75	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	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
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	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
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	46	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	7,720	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	31,643	0.00%	0	0	0.00%	0
28	333.4	Services	2,227	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	1,819	0.00%	0	(8,389)	0.00%	0
30	335.4	Hydrants	296	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	13,446	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	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
35	304.5	Structures & Improvements	31	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	358	0.00%	0	3	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	57,661		0	(8,386)		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 000121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	73	73	73	74	74	75	75	75	76	76	77	77	77	75
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	39	41	42	43	45	46	48	49	51	52	54	55	46
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,050	7,156	7,261	7,367	7,472	7,578	7,683	7,789	7,894	7,999	8,105	8,210	8,316	7,683
27	331.4	Transm. & Distribution Mains	33,007	30,798	30,982	31,166	31,351	31,535	31,232	31,417	31,602	31,788	31,973	32,158	32,344	31,643
28	333.4	Services	2,175	2,183	2,192	2,201	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,227
29	334.4	Meters & Meter Installations	1,604	1,640	1,675	1,711	1,747	1,783	1,819	1,855	1,891	1,927	1,963	1,999	2,035	1,819
30	335.4	Hydrants	288	290	291	292	294	295	296	298	299	301	302	303	305	296
31	336.4	Backflow Prevention	12,584	12,728	12,871	13,015	13,159	13,302	13,446	13,589	13,733	13,876	14,020	14,164	14,307	13,446
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	56,818	54,906	55,387	55,868	56,349	56,831	56,825	57,307	57,789	58,271	58,754	59,236	59,718	57,235

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	73	73	73	74	74	75	75	76	76	77	77	77	77	75
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	38	39	41	42	43	45	46	48	49	51	52	54	55	46
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	7,050	7,162	7,273	7,385	7,497	7,608	7,720	7,831	7,943	8,055	8,166	8,278	8,389	7,720
27	331.4	Transm. & Distribution Mains	33,007	30,798	30,982	31,166	31,351	31,535	31,232	31,417	31,602	31,788	31,973	32,158	32,344	31,643
28	333.4	Services	2,175	2,183	2,192	2,201	2,210	2,218	2,227	2,236	2,245	2,253	2,262	2,271	2,280	2,227
29	334.4	Meters & Meter Installations	1,604	1,640	1,675	1,711	1,747	1,783	1,819	1,855	1,891	1,927	1,963	1,999	2,035	1,819
30	335.4	Hydrants	288	290	291	292	294	295	296	298	299	301	302	303	305	296
31	336.4	Backflow Prevention	12,584	12,728	12,871	13,015	13,159	13,302	13,446	13,589	13,733	13,876	14,020	14,164	14,307	13,446
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	27	28	29	29	30	31	31	32	32	33	34	34	35	31
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	149	179	212	245	279	314	350	386	426	466	507	550	593	358
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	56,994	55,119	55,640	56,161	56,683	57,206	57,242	57,768	58,296	58,826	59,356	59,887	60,419	57,661

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Beecher's Point

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	67	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	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
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	34,300	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	3,819	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	874	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	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
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	24,903	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	274	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	5,663	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
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	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
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	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
52	354.7	Structures & Improvements	11	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	124	0.00%	0	1	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	48	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	<u>70,084</u>		<u>0</u>	<u>1</u>		<u>0</u>

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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 Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(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	65	65	66	66	67	67	67	68	68	68	69	69	69	69
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	67	67	68	68	69	69	69	67
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	30,985	31,538	32,090	32,643	33,195	33,747	34,300	34,852	35,404	35,957	36,509	37,062	37,614	34,300
10	361.2	Collection Sewers - Gravity	3,583	3,623	3,662	3,701	3,740	3,780	3,819	3,858	3,898	3,937	3,976	4,016	4,055	3,819
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	784	799	814	829	844	859	874	889	904	919	934	950	965	874
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	23,087	23,389	23,692	23,995	24,298	24,601	24,903	25,206	25,509	25,812	26,115	26,417	26,720	24,903
21	371.3	Pumping Equipment	89	120	151	181	212	243	274	305	336	367	398	429	460	274
22	389.3	Other Plant & Misc. Equipment	5,056	5,157	5,258	5,359	5,460	5,562	5,663	5,764	5,865	5,966	6,067	6,168	6,269	5,663
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	390.7.1	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	63,649	64,691	65,733	66,775	67,817	68,859	69,900	70,942	71,984	73,026	74,068	75,110	76,152	69,900



Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Beecher's Point

Page: 3 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	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	65	65	66	66	67	67	67	68	68	68	69	69	69	67
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	380.2	Collection Sewers - Force	30,985	31,538	32,090	32,643	33,195	33,747	34,300	34,852	35,404	35,957	36,509	37,062	37,614	34,300
10	361.2	Collection Sewers - Gravity	3,583	3,623	3,662	3,701	3,740	3,780	3,819	3,858	3,898	3,937	3,976	4,016	4,055	3,819
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	784	799	814	829	844	859	874	889	904	919	934	950	965	874
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	23,087	23,389	23,692	23,995	24,298	24,601	24,903	25,206	25,509	25,812	26,115	26,417	26,720	24,903
21	371.3	Pumping Equipment	89	120	151	181	212	243	274	305	336	367	398	429	460	274
22	389.3	Other Plant & Misc. Equipment	5,056	5,157	5,258	5,359	5,460	5,562	5,663	5,764	5,865	5,966	6,067	6,168	6,269	5,663
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	9	10	10	10	10	11	11	11	11	11	12	12	12	11
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	52	62	73	85	97	109	121	134	147	161	176	190	205	124
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	8	16	24	32	40	48	57	65	73	81	89	97	48
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		63,710	64,771	65,832	66,894	67,956	69,018	70,081	71,144	72,207	73,271	74,336	75,401	76,466	70,084

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

**Florida Public Service Commission**

**Beecher's Point**

Schedule: A-11

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	33,967	20,569
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	33,967	20,569
	2005		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	33,967	20,569
	2006		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	33,967	20,569
	2007		
35	Additions	101	36
36	Adjustments	0	0
37	12/31/07 Balance	34,068	20,605

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Beecher's Point

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Amount	Non-Used & Useful %	Useful Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334	Meter Fees	7,467	0.00%	0		0.00%	0
5	331	Main Extension Charge	1,279	0.00%	0		0.00%	0
6	333	Service Installation Fees	25,244	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>33,991</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>33,991</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	15,394	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	488	0.00%	0		0.00%	0
24	363	Service Installation Fees	4,695	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>20,577</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>20,577</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
5	331	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,357	1,357	1,357	1,279
6	333	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
7		Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,068	34,068	34,068	33,991
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,068	34,068	34,068	33,991
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	516	516	516	488
24	363	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
25		Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,604	20,605	20,605	20,577
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,604	20,605	20,605	20,577

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance  
**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: A-12  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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 Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334 Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
5	331 Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,357	1,357	1,357	1,279
6	333 Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
7	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,068	34,068	34,068	33,991
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	34,068	34,068	34,068	33,991
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	480	480	480	480	480	480	480	480	480	480	516	516	516	488
24	363 Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
25	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,604	20,605	20,605	20,577
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,604	20,605	20,605	20,577

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-13  
Page: 1 of 2  
Preparer: R 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	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	17,562	14,689
	2004		
26	Additions	351	281
27	Adjustments	1	0
28	12/31/04 Balance	17,914	14,970
	2005		
29	Additions	351	281
30	Adjustments	1	0
31	12/31/05 Balance	18,266	15,251
	2006		
32	Additions	2,756	1,789
33	Adjustments	(703)	(563)
34	12/31/06 Balance	20,319	16,477
	2007		
35	Additions	990	589
36	Adjustments	44	(577)
37	12/31/07 Balance	21,353	16,489

Supporting Schedules: A-14



Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Beecher's Point

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	4	0.00%	0		0.00%	0
4	334 Meter Fees	3,230	0.00%	0		0.00%	0
5	331 Main Extension Charge	298	0.00%	0		0.00%	0
6	333 Service Installation Fees	17,304	0.00%	0		0.00%	0
7	Total Cash	20,836		0	0		0
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	0		0	0		0
16							
17	Total Water	20,836		0	0		0
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	14,334	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	85	0.00%	0		0.00%	0
24	363 Service Installation Fees	2,064	0.00%	0		0.00%	0
25	Total Cash	16,484		0	0		0
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	0		0	0		0
38							
39	Total Sewer	16,484		0	0		0

**Schedule of Accumulated Amortization of CIAC by Classification**

Test Year Average Balance

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
4	334	Meter Fees	3,044	3,073	3,103	3,133	3,162	3,192	3,221	3,251	3,281	3,310	3,340	3,370	3,400	3,221
5	331	Main Extension Charge	283	285	288	290	292	295	297	299	302	304	306	309	311	297
6	333	Service Installation Fees	16,988	17,038	17,088	17,138	17,188	17,239	17,289	17,339	17,389	17,439	17,489	17,539	17,593	17,289
7		Total Cash AAC	20,319	20,401	20,483	20,565	20,647	20,729	20,811	20,893	20,975	21,057	21,139	21,222	21,309	20,812
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	20,319	20,401	20,483	20,565	20,647	20,729	20,811	20,893	20,975	21,057	21,139	21,222	21,309	20,812
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	80	129	178	227	276	325	374	423	472	521	570	619	668	374
24	363	Service Installation Fees	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
25		Total Cash AAC	16,478	16,527	16,576	16,625	16,674	16,723	16,772	16,821	16,870	16,919	16,968	17,017	17,066	16,772
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	16,478	16,527	16,576	16,625	16,674	16,723	16,772	16,821	16,870	16,919	16,968	17,017	17,066	16,772

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Beecher's Point

Schedule: A-14

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

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 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	4
4	334 Meter Fees	3,044	3,075	3,106	3,137	3,168	3,199	3,230	3,261	3,293	3,324	3,355	3,386	3,417	3,230
5	331 Main Extension Charge	283	286	288	290	293	295	298	300	303	305	308	310	313	298
6	333 Service Installation Fees	16,988	17,041	17,093	17,146	17,199	17,251	17,304	17,356	17,409	17,462	17,514	17,567	17,619	17,304
7	Total Cash AAC	20,319	20,405	20,491	20,577	20,664	20,750	20,836	20,922	21,008	21,094	21,181	21,267	21,353	20,836
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	20,319	20,405	20,491	20,577	20,664	20,750	20,836	20,922	21,008	21,094	21,181	21,267	21,353	20,836
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	80	81	82	82	83	84	85	86	87	88	89	90	91	85
24	363 Service Installation Fees	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
25	Total Cash AAC	16,478	16,479	16,480	16,481	16,482	16,483	16,484	16,485	16,485	16,486	16,487	16,488	16,489	16,484
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	16,478	16,479	16,480	16,481	16,482	16,483	16,484	16,485	16,485	16,486	16,487	16,488	16,489	16,484

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Beecher's Point****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-15

Page: 1 of 1

Preparer: N/A

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	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
0

Schedule: A-16  
Page: 1 of 1  
Preparer: R 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 Construction are not being and have not been collected.**

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	<b>TOTAL CURRENT ASSETS</b>	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>0.139%</u>	<u>0.137%</u>
25	Assets Allocated - Water (line 10 x line 23)	3,621	3,642
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(2,988)</u>	<u>(461)</u>
27			
28	Allocation Percentage - Sewer	<u>0.048%</u>	<u>0.047%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	1,253	1,261
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>(1,034)</u>	<u>(160)</u>
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	4,768	4,503
39	Sewer	1,999	1,888
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>5,402</u>	<u>7,684</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>2,218</u>	<u>2,989</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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 1  
Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,862	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														-
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	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	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(803,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,915	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,669	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Beecher's Point  
 Docket No. 060121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

Schedule: A-19  
 Page: 1 of 1  
 Preparer: S Anzaldo

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) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														-
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														-
6															
7	<b>TOTAL EQUITY CAPITAL</b>	<b>34,342,250</b>	<b>34,638,584</b>	<b>36,325,748</b>	<b>36,845,178</b>	<b>37,738,466</b>	<b>38,326,775</b>	<b>38,735,719</b>	<b>38,676,275</b>	<b>39,267,170</b>	<b>37,389,294</b>	<b>37,876,331</b>	<b>37,740,887</b>	<b>35,761,012</b>	<b>37,220,284</b>
8															
9	<b>TOTAL LONG TERM DEBT</b>	<b>20,501,000</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>26,136,123</b>	<b>22,517,338</b>
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														-
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														-
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,730,128</b>	<b>998,068</b>	<b>1,110,123</b>	<b>562,099</b>	<b>793,966</b>	<b>1,150,883</b>	<b>1,095,488</b>	<b>909,261</b>	<b>1,227,086</b>	<b>888,065</b>	<b>1,071,108</b>	<b>(515,541)</b>	<b>(917,277)</b>	<b>854,112</b>
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	<b>Total CIAC &amp; Def Taxes</b>	<b>15,431,173</b>	<b>15,412,598</b>	<b>15,364,816</b>	<b>15,306,001</b>	<b>15,295,649</b>	<b>15,252,216</b>	<b>15,195,906</b>	<b>15,131,440</b>	<b>15,071,929</b>	<b>15,060,730</b>	<b>14,996,863</b>	<b>14,995,876</b>	<b>15,248,957</b>	<b>15,212,627</b>
29															
30	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>73,004,551</b>	<b>72,691,734</b>	<b>74,445,215</b>	<b>74,359,850</b>	<b>76,481,689</b>	<b>77,384,652</b>	<b>77,683,061</b>	<b>77,574,094</b>	<b>78,224,473</b>	<b>75,997,547</b>	<b>76,604,930</b>	<b>74,883,020</b>	<b>76,245,914</b>	<b>75,813,902</b>



**Beecher's Point  
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71

DOCUMENT NUMBER: DATE  
04352 MAY 22 88  
FPSC-COMMISSION OF ELECTRICITY



Schedule of Water Net Operating Income

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: B-1  
 Page: 1 of 1  
 Preparer: S Szczygiel

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.

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules	
1	OPERATING REVENUES	26,142	(186)	25,956	0	25,956	54,607	80,562	B-4, E-2
2	Operation & Maintenance	50,626	(4,438)	46,188	2,063	48,251	806	49,058	B-5
3	Depreciation, net of CIAC Amort., U&U	4,792	481	5,273	125	5,397	0	5,397	B-13
4	Amortization	0	530	530	0	530	0	530	B-3
5	Taxes Other Than Income	10,260	(5,469)	4,791	169	4,959	2,457	7,417	B-15
6	Provision for Income Taxes	(15,251)	2,365	(12,886)	(1,010)	(13,896)	19,805	5,909	C-1, B-3
7	OPERATING EXPENSES	50,427	(6,532)	43,895	1,346	45,241	23,069	68,311	
8	NET OPERATING INCOME	(24,285)	6,346	(17,939)	(1,346)	(19,286)	31,537	12,252	
9	RATE BASE	127,133	10,202	137,336	13,618	150,953		150,953	A-1
10	RATE OF RETURN	-19.10%		-13.06%				8.12%	

**Schedule of Sewer Net Operating Income**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: B-2  
 Page: 1 of 1  
 Preparer: S Szczygiel

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.

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1 OPERATING REVENUES	17,203	(136)	17,067	0	17,067	99,058	116,124	B-4, E-2
2 Operation & Maintenance	50,782	128	50,910	573	51,484	1,463	52,947	B-6
3 Depreciation, net of CIAC Amort.,U&U	11,913	830	12,743	23	12,766	0	12,766	B-14
4 Amortization	0	222	222	0	222	0	222	B-3
5 Taxes Other Than Income	739	6,882	7,620	(197)	7,424	4,458	11,881	B-15
6 Provision for Income Taxes	(17,834)	(5,463)	(23,297)	(162)	(23,459)	35,928	12,469	C-1, B-3
7 OPERATING EXPENSES	45,600	2,598	48,199	238	48,437	41,848	90,285	
8 NET OPERATING INCOME	(28,398)	(2,734)	(31,132)	(238)	(31,370)	57,210	25,839	
9 RATE BASE	314,333	3,528	317,861	1,015	318,876		318,876	A-2
10 RATE OF RETURN	-9.03%		-9.79%				8.10%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 1 of 4

Preparer: S Szczygiel

Historical  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.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules	
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>				
2	A	REVENUES				
3		Billed less Booked Revenue				
4		Billed less Booked Revenue	(186)		E-2	
5		TOTAL REVENUE ADJUSTMENTS	<u>(186)</u>	<u>(136)</u>		
6						
7	B	OPERATIONS & MAINTENANCE				
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	425	(112)	B-5, B-6
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	65	12	
10	603/703	Salaries & Wages - Officers, Exec.	0	0		
11	604/704	Employee Pensions & Benefits	0	0		
12	610/710	Purchased Water / Sewer Treatment	Normalize Beecher's Point Purchased Water	8,765	4,654	
13	NA/711	Sludge Removal Expense	0	0		
14	615/715	Purchased Power	0	0		
15	616/716	Fuel for Purchased Power	0	0		
16	618/718	Chemicals	0	0		
17	620/720	Materials & Supplies	0	0		
18	631/731	Contractual Services - Engineering	0	0		
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	62	21	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	12	4	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	10	3	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	7	2	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	0	
24	635/735	Contractual Services - Testing	0	0		
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	52	18	
26	641/741	Rental of Building/Real Prop.	0	0		
27	642/742	Rental of Equipment	0	0		
28	650/750	Transportation Expenses	0	0		
29	656/756	Insurance - Vehicle	0	0		
30	657/757	Insurance - General Liability	0	0		
31	658/758	Insurance - Workman's Comp.	0	0		
32	659/759	Insurance - Other	0	0		
33	660/760	Advertising Expense	0	0		
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0		
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0		
36	670/770	Bad Debt Expense	0	0		
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	(6,244)	(4,455)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(35)	(12)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(23)	(8)	
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(7,535)			
41						
42		TOTAL O&M ADJUSTMENTS	<u>(4,438)</u>	<u>128</u>		
43						

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 2 of 4  
 Preparer: S Szczygiel

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) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	444	154	
4	Allocation of Corp Structures & Improvements	8	3	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	74	97	
7	PSC Depr Rate Correction, Amort CIAC	(44)	577	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>481</u>	<u>830</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	530	222	
14		0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>530</u>	<u>222</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	(8)	(6)	
20	Payroll tax adjustment	918	509	
21	Property tax adjustment	(6,378)	6,378	
22	Property tax adjustment	0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(5,469)</u>	<u>6,882</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	2,365	(5,463)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>2,365</u>	<u>(5,463)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>(6,532)</u>	<u>2,599</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 3 of 4  
 Preparer: S Szczygiel

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.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	261	48
5	601/701		Market Based Increases	495	18
6	601/701		New Rates Manager & Controller	233	80
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	197	122
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA/711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	7	2
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	27	9
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	2	1
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(83)	(29)
24	634/734		Additional 2008 Service Co employee benefits	18	6
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	11	4
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	1	0
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(72)	(25)
29	636/736		Additional 2008 ACO employee benefits	81	28
30	636/736		Eliminate O/S Contractor meter reading	(6)	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	12	4
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	88	30
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	710	246
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	82	28
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>		<u>2,063</u>	<u>573</u>

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 4 of 4  
 Preparer: S Szczygiel

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
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	57	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	67	23	I
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>125</u>	<u>23</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	58	5	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(79)	(206)	
22	Property taxes associated with Pro Forma plant	190	5	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>169</u>	<u>(197)</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(1,010)	(162)	
28	TOTAL	<u>(1,010)</u>	<u>(162)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>1,347</u>	<u>238</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>54,607</u>	<u>99,058</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>806</u>	<u>1,463</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>2,457</u>	<u>4,458</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	25,956	17,067	B-1, B-2
46	Plus Required Revenue Adjustment	<u>54,607</u>	<u>99,058</u>	
47	Rate Year Revenue at Proposed Rates	<u>80,562</u>	<u>116,124</u>	
48				
49	Less Operating Expenses Before Income Taxes	(62,401)	(77,816)	B-1, B-2
50	Less Interest Expense	<u>(2,842)</u>	<u>(5,984)</u>	D-1
51	Taxable Income	<u>15,319</u>	<u>32,324</u>	
52	Income Tax at Composite Rate of 38.575%	5,909	12,469	
53	Less Income Tax at Present Rates	<u>13,896</u>	<u>23,459</u>	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>19,805</u>	<u>35,928</u>	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

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	460.1	Unmetered Water Revenue 0	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 16,287	521.2	Flat Rate - Commercial 0
4	461.2	Metered - Commercial 9,825	521.3	Flat Rate - Industrial 0
5	461.3	Metered - Industrial 0	521.4	Flat Rate - Public Authorities 0
6	461.4	Metered - Public Authorities 0	521.5	Flat Rate - Multi-Family 0
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other 0
8	461.6	Metered - Other 0	522.1	Measured - Residential 34,819
9	462.1	Public Fire Protection 0	522.2	Measured - Commercial (17,616)
10	462.2	Private Fire Protection 0	522.3	Measured - Industrial 0
11	464.0	Other Sales - Public Authorities 0	522.4	Measured - Public Authorities 0
12	465.0	Irrigation Customers 0	522.5	Measured - Multi-Family 0
13	466.0	Sales for Resale 0	523.0	Other Sales - Public Authorities 0
14	467.0	Interdepartmental Sales 0	524.0	Revenues From Other Systems 0
15	475.0	Unbilled Revenues 0	525.0	Interdepartmental Sales 0
16			526.0	Effluent 0
17			527.0	Unbilled Revenues 0
18			540.5	Flat Rate - Reuse 0
19	TOTAL WATER SALES	<u>26,112</u>	TOTAL SEWER SALES	<u>17,203</u>
20				
21	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
22	470.0	Forfeited Discounts 0	531.0	Sale Of Sludge 0
23	471.0	Misc. Service Revenues 30	532.0	Forfeited Discounts 0
24	472.0	Rents From Water Property 0	534.0	Rents From Sewer Property 0
25	473.0	Interdepartmental Rents 0	535.0	Interdepartmental Rents 0
26	474.04	Other Water Revenues 0	536.0	Other Sewer Revenues 0
27	TOTAL OTHER WATER REVENUES	<u>30</u>	TOTAL OTHER SEWER REVENUES	<u>0</u>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<u><u>26,142</u></u>	<b>TOTAL SEWER OPERATING REVENUES</b>	<u><u>17,203</u></u>

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

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Adjstmnt @ 21.12%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Adjstmnt @ 21.12%	Pro Forma	
1	601 Salaries & Wages - Employees	9,087	490	9,577		9,577		989		10,567
2	603 Salaries & Wages - Officers, Exec.	833	0	833		833		0		833
3	604 Employee Pensions & Benefits	1,941	0	1,941		1,941		197		2,138
4	610 Purchased Water	26,522	8,765	35,287	(7,453)	27,834		0	0	27,834
5	615 Purchased Power	846	0	846		846		0		846
6	616 Fuel for Purchased Power	0	0	0	0	0		0	0	0
7	618 Chemicals	0	0	0		0		0		0
8	620 Materials & Supplies	387	0	387	(82)	305		0	0	305
9	631 Contractual Services - Engineering	17	0	17		17		0		17
10	632 Contractual Services - Accounting	(20)	62	42		42		0		42
11	633 Contractual Services - Legal	221	12	233		233		0		233
12	634 Contractual Services - Mgmt. Fees	1,147	17	1,164		1,164		(30)		1,135
13	635 Contractual Services - Testing	819	0	819		819		0		819
14	636 Contractual Services - Other	4,980	52	5,032		5,032		16		5,047
15	641 Rental of Building/Real Prop.	938	0	938		938		12		949
16	642 Rental of Equipment	72	0	72		72		0		72
17	650 Transportation Expenses	493	0	493		493		88		581
18	656 Insurance - Vehicle	54	0	54		54		0		54
19	657 Insurance - General Liability	216	0	216		216		0		216
20	658 Insurance - Workman's Comp.	32	0	32		32		0		32
21	659 Insurance - Other	71	0	71		71		0		71
22	660 Advertising Expense	5	0	5		5		0		5
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		710		710
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0		0		0
25	670 Bad Debt Expense	48	0	48		48		0		48
26	675 Miscellaneous Expense	1,915	(6,302)	(4,387)		(4,387)		82		(4,305)
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>50,626</b>	<b>3,097</b>	<b>53,723</b>	<b>(7,535)</b>	<b>46,188</b>		<b>2,063</b>	<b>0</b>	<b>48,251</b>

Detail of Operation & Maintenance Expenses By Month - Water  
 Total O&M Expenses by Month

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS

Schedule: B-5  
 Page: 2 of 5  
 Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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	2007												Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	640	572	652	576	801	810	1,324	854	5,330	1,062	(4,233)	699	9,087
2	603 Salaries & Wages - Officers, Exec.	65	66	(14)	71	73	89	98	92	919	131	(850)	95	833
3	604 Employee Pensions & Benefits	174	160	157	178	169	161	160	127	(7)	158	338	164	1,941
4	610 Purchased Water	1,908	1,924	1,934	2,015	2,037	3,596	1,580	1,478	1,448	1,508	4,702	2,395	26,522
5	615 Purchased Power	45	47	49	47	41	45	51	44	163	231	23	60	846
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	24	8	9	40	11	17	42	16	188	90	(114)	57	387
9	631 Contractual Services - Engineering	2	2	2	2	2	2	2	2	0	0	0	0	17
10	632 Contractual Services - Accounting	14	12	12	(42)	7	7	7	7	(7)	7	10	(55)	(20)
11	633 Contractual Services - Legal	16	15	18	17	18	20	24	23	246	32	(233)	23	221
12	634 Contractual Services - Mgmt. Fees	77	77	92	121	118	110	79	48	145	85	103	92	1,147
13	635 Contractual Services - Testing	46	46	46	46	136	46	81	75	215	1	22	61	819
14	636 Contractual Services - Other	207	804	248	242	250	1,201	305	283	1,930	351	(1,135)	293	4,980
15	641 Rental of Building/Real Prop.	66	66	77	73	76	86	103	97	1,045	138	(987)	99	938
16	642 Rental of Equipment	5	5	6	6	6	7	8	7	80	11	(76)	8	72
17	650 Transportation Expenses	38	44	41	39	48	36	26	44	(299)	30	415	31	493
18	656 Insurance - Vehicle	5	5	5	5	5	5	4	5	5	5	4	5	54
19	657 Insurance - General Liability	18	18	18	18	18	18	18	18	19	18	17	18	216
20	658 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	3	3	3	3	32
21	659 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	71
22	660 Advertising Expense	0	0	0	0	0	0	1	0	5	1	(5)	0	5
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	(6,988)	(576)	(146)	2,031	(564)	923	2,643	3,291	(247)	34	90	(443)	48
26	675 Miscellaneous Expense	135	129	158	150	155	176	210	198	2,140	282	(2,021)	202	1,915
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>(3,495)</b>	<b>3,432</b>	<b>3,374</b>	<b>5,643</b>	<b>3,416</b>	<b>7,364</b>	<b>6,774</b>	<b>6,718</b>	<b>13,329</b>	<b>4,182</b>	<b>(3,920)</b>	<b>3,811</b>	<b>50,626</b>

**Detail of Operation & Maintenance Expenses By Month - Water  
Direct Expenses by Month**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Schedule: B-5  
Page: 3 of 5  
Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

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	601 Salaries & Wages - Employees	326	261	286	230	441	403	838	392	379	411	443	233	4,644	
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)	(19)	(0)	0	(0)	(0)	(0)	(35)	0	(0)	(1)	0	(55)	
4	610 Purchased Water	1,908	1,924	1,934	2,015	2,037	3,596	1,580	1,478	1,448	1,508	4,702	2,395	26,522	
5	615 Purchased Power	40	43	43	42	35	39	44	37	87	221	95	52	778	
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	16	0	0	31	2	7	30	4	68	75	0	46	279	
9	631 Contractual Services - Engineering	2	2	2	2	2	2	2	2	0	0	0	0	17	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(35)	0	0	(0)	0	0	0	0	0	(35)	
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	45	45	45	45	135	45	80	74	206	0	30	60	811	
14	636 Contractual Services - Other	59	662	92	86	88	1,030	105	88	294	93	313	93	3,003	
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	(6,983)	(572)	(141)	2,036	(560)	928	2,649	3,297	(180)	42	27	(436)	108	
26	675 Miscellaneous Expense	0	(6)	0	0	0	1	1	(1)	1	0	0	0	(5)	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>(4,587)</b>	<b>2,340</b>	<b>2,262</b>	<b>4,452</b>	<b>2,180</b>	<b>6,051</b>	<b>5,328</b>	<b>5,337</b>	<b>2,302</b>	<b>2,349</b>	<b>5,610</b>	<b>2,442</b>	<b>36,066</b>	

Detail of Operation & Maintenance Expenses By Month - Water  
Intercompany Expenses

Florida Public Service Commission

Beecher's Point  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Schedule: B-5  
Page: 4 of 5  
Preparer: S Szczygiel

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

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	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	7	9	(81)	7	7	14	9	7	11	11	7	9	19	
3	604 Employee Pensions & Benefits	185	190	170	190	182	175	177	178	164	181	178	180	2,149	
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	14	13	13	(7)	7	7	7	7	(4)	7	7	(54)	17	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	77	77	91	121	118	109	79	47	141	85	107	91	1,143	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	48	43	39	44	47	41	44	47	49	49	52	50	552	
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	60	67	67	64	74	67	62	78	64	77	73	65	819	
18	656 Insurance - Vehicle	5	5	5	5	5	5	4	5	5	5	5	5	54	
19	657 Insurance - General Liability	18	18	18	18	18	18	18	18	18	18	18	18	215	
20	658 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	3	3	3	3	32	
21	659 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	71	
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															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>428</b>	<b>428</b>	<b>330</b>	<b>451</b>	<b>467</b>	<b>445</b>	<b>409</b>	<b>396</b>	<b>455</b>	<b>442</b>	<b>455</b>	<b>372</b>	<b>5,071</b>	

Detail of Operation & Maintenance Expenses By Month - Water  
Intracompany Expenses

Florida Public Service Commission

Beecher's Point  
Docket No. 080121-WS

Schedule: B-5  
Page: 5 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of **Allocated Intracompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	313	311	366	346	360	406	486	462	4,951	651	(4,676)	467	4,443	46.83%	
2	603 Salaries & Wages - Officers, Exec.	57	57	67	63	66	75	89	85	908	119	(857)	86	815	8.59%	
3	604 Employee Pensions & Benefits	(11)	(11)	(13)	(12)	(12)	(14)	(17)	(16)	(170)	(22)	161	(16)	(153)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	5	5	6	5	6	6	7	7	76	10	(72)	7	68	0.72%	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	8	8	9	8	9	10	12	11	120	16	(114)	11	108	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	2	(0)	(2)	-0.02%	
11	633 Contractual Services - Legal	16	15	18	17	18	20	24	23	246	32	(233)	23	221	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	4	4	1	(4)	0	4	0.04%	
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	1	9	1	(8)	1	8	0.09%	
14	636 Contractual Services - Other	101	100	118	111	115	130	156	148	1,588	209	(1,500)	150	1,425	15.02%	
15	641 Rental of Building/Real Prop.	66	66	77	73	76	86	103	97	1,045	138	(987)	99	938	9.89%	
16	642 Rental of Equipment	5	5	6	6	6	7	8	7	80	11	(76)	8	72	0.76%	
17	650 Transportation Expenses	(23)	(23)	(27)	(25)	(26)	(30)	(36)	(34)	(362)	(48)	342	(34)	(325)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	1	0	5	1	(5)	0	5	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(4)	(4)	(5)	(5)	(5)	(5)	(7)	(6)	(67)	(9)	63	(6)	(60)	-0.63%	
26	675 Miscellaneous Expense	135	134	158	150	155	176	210	200	2,139	282	(2,021)	202	1,920	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>669</b>	<b>664</b>	<b>783</b>	<b>740</b>	<b>768</b>	<b>868</b>	<b>1,037</b>	<b>986</b>	<b>10,572</b>	<b>1,391</b>	<b>(9,985)</b>	<b>996</b>	<b>9,489</b>	<b>100.00%</b>	
	675863 Service & Sundry input to be allocated to lines 1-26	669	664	783	740	768	868	1,037	986	10,572	1,391	(9,985)	996	9,489		

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-6  
 Page: 1 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma	
1	701 Salaries & Wages - Employees	3,443	(100)	3,343		3,343		147		3,490
2	703 Salaries & Wages - Officers, Exec.	485	0	485		485		0		485
3	704 Employee Pensions & Benefits	1,210	0	1,210		1,210		122		1,331
4	710 Purchased Sewage Treatment	38,480	4,654	43,134	0	43,134		0	0	43,134
5	711 Sludge Removal Expense	0	0	0		0		0		0
6	715 Purchased Power	286	0	286	0	286		0	0	286
7	716 Fuel for Power Production	0	0	0		0		0		0
8	718 Chemicals	0	0	0	0	0		0	0	0
9	720 Materials & Supplies	414	0	414		414		0		414
10	731 Contractual Services - Engineering	6	0	6		6		0		6
11	732 Contractual Services - Accounting	(8)	21	14		14		0		14
12	733 Contractual Services - Legal	130	4	134		134		0		134
13	734 Contractual Services - Mgmt. Fees	396	6	402		402		(10)		392
14	735 Contractual Services - Testing	5	0	5		5		0		5
15	736 Contractual Services - Other	3,883	18	3,900		3,900		7		3,908
16	741 Rental of Building/Real Prop.	551	0	551		551		4		555
17	742 Rental of Equipment	42	0	42		42		0		42
18	750 Transportation Expenses	91	0	91		91		30		121
19	756 Insurance - Vehicle	19	0	19		19		0		19
20	757 Insurance - General Liability	75	0	75		75		0		75
21	758 Insurance - Workman's Comp.	11	0	11		11		0		11
22	759 insurance - Other	25	0	25		25		0		25
23	760 Advertising Expense	3	0	3		3		0		3
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		246		246
25	767 Reg. Comm. Exp. - Other	0	0	0		0		0		0
26	770 Bad Debt Expense	110	0	110		110		0		110
27	775 Miscellaneous Expense	1,128	(4,475)	(3,347)		(3,347)		28		(3,318)
28										
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>50,782</b>	<b>128</b>	<b>50,910</b>	<b>0</b>	<b>50,910</b>		<b>573</b>	<b>0</b>	<b>51,484</b>

Detail of Operation & Maintenance Expenses By Month - Sewer  
Total O&M Expenses by Month

Florida Public Service Commission

Schedule: B-6  
Page: 2 of 5  
Preparer: S Szczygiel

Beecher's Point  
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

Line No.	(1) Account No. and Name	(2)-(13)												(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual
1	701 Salaries & Wages - Employees	305	248	246	350	470	279	240	430	2,988	502	(2,765)	149	3,443
2	703 Salaries & Wages - Officers, Exec.	36	36	11	40	41	49	56	52	552	75	(517)	54	485
3	704 Employee Pensions & Benefits	106	108	100	108	102	97	96	98	(4)	96	205	98	1,210
4	710 Purchased Sewage Treatment	2,765	2,765	2,765	2,765	2,765	2,765	2,765	2,765	2,765	2,818	6,099	4,679	38,480
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	31	30	29	29	27	28	32	29	71	41	(12)	(49)	286
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	4	4	5	5	5	8	18	43	94	35	86	107	414
10	731 Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	6
11	732 Contractual Services - Accounting	5	4	4	(15)	2	2	2	2	(3)	2	4	(19)	(8)
12	733 Contractual Services - Legal	9	9	11	10	11	12	14	14	149	19	(141)	14	130
13	734 Contractual Services - Mgmt. Fees	27	27	32	42	41	38	27	17	51	29	34	32	396
14	735 Contractual Services - Testing	0	0	0	0	0	0	1	0	5	1	(5)	1	5
15	736 Contractual Services - Other	208	204	244	243	246	545	274	265	1,812	303	(730)	268	3,883
16	741 Rental of Building/Real Prop.	39	38	45	43	45	50	61	58	631	82	(599)	58	551
17	742 Rental of Equipment	3	3	3	3	3	4	5	4	48	6	(46)	4	42
18	750 Transportation Expenses	7	10	8	7	10	6	0	7	(197)	(2)	232	2	91
19	756 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	1	2	19
20	757 Insurance - General Liability	6	6	6	6	6	6	6	6	7	6	6	6	75
21	758 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	11
22	759 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	25
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3
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	(2)	(2)	(3)	(3)	142	(3)	(4)	116	2,230	(2,031)	(326)	(4)	110
27	775 Miscellaneous Expense	30	49	93	88	91	103	125	117	1,292	196	(1,225)	120	1,128
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,635</b>	<b>3,545</b>	<b>3,606</b>	<b>3,727</b>	<b>4,015</b>	<b>3,994</b>	<b>3,725</b>	<b>4,030</b>	<b>12,498</b>	<b>2,183</b>	<b>301</b>	<b>5,524</b>	<b>50,782</b>



Detail of Operation & Maintenance Expenses By Month - Sewer  
Direct Expenses by Month

Florida Public Service Commission

Beecher's Point  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Schedule: B-6  
Page: 3 of 5  
Preparer: S Szczygiel

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

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	121	69	30	146	258	41	(47)	158	0	115	70	(128)	833	
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	(0)	(0)	0	(0)	(0)	(0)	0	
3	704 Employee Pensions & Benefits	0	0	0	0	(0)	(0)	0	0	0	(0)	0	(0)	0	
4	710 Purchased Sewage Treatment	2,765	2,765	2,765	2,765	2,765	2,765	2,765	2,765	2,765	2,818	6,099	4,679	38,480	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	28	27	26	26	24	24	28	25	25	35	32	(54)	246	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	2	11	36	21	25	155	100	351	
10	731 Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	6	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(12)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(12)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	(0)	(0)	(0)	0	0	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	132	132	162	162	162	455	167	162	837	162	162	162	2,855	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	0	0	0	0	(0)	0	0	(0)	0	(0)	(0)	(0)	0	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0	
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
22	759 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	145	0	0	120	2,270	(2,026)	(364)	0	145	
27	775 Miscellaneous Expense	0	(28)	0	0	0	0	0	(1)	0	28	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,046</b>	<b>2,965</b>	<b>2,984</b>	<b>3,087</b>	<b>3,355</b>	<b>3,288</b>	<b>2,925</b>	<b>3,266</b>	<b>5,918</b>	<b>1,157</b>	<b>6,154</b>	<b>4,759</b>	<b>42,904</b>	

**Detail of Operation & Maintenance Expenses By Month - Sewer Intercompany Expenses**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-6  
 Page: 4 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of **Allocated & Accrued Intercompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	3	3	(28)	3	3	5	3	2	4	4	3	3	3	6
3	704 Employee Pensions & Benefits	112	114	108	115	110	105	106	107	98	109	107	108	108	1,299
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	5	4	4	(3)	3	3	2	3	(2)	2	3	(19)	6	6
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	26	26	32	42	41	38	27	16	48	29	37	31	394	394
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	17	15	13	15	16	14	15	16	17	17	18	17	190	190
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	21	23	23	22	26	23	21	27	22	27	25	22	282	282
19	756 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	19	19
20	757 Insurance - General Liability	6	6	6	6	6	6	6	6	6	6	6	6	74	74
21	758 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	11	11
22	759 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	24
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	194	197	163	205	208	198	186	182	198	198	202	174	2,305	2,305

Detail of Operation & Maintenance Expenses By Month - Sewer  
Intracompany Expenses

Florida Public Service Commission

Beecher's Point  
Docket No. 080121-WS

Schedule: B-6  
Page: 5 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	701 Salaries & Wages - Employees	185	179	215	204	212	238	288	273	2,988	388	(2,836)	277	2,810	46.83%	
2	703 Salaries & Wages - Officers, Exec.	34	33	39	37	39	44	53	50	548	71	(520)	51	478	8.59%	
3	704 Employee Pensions & Benefits	(6)	(6)	(7)	(7)	(7)	(8)	(10)	(9)	(103)	(13)	97	(10)	(90)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	3	3	3	3	3	4	4	4	46	6	(44)	4	40	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	4	4	5	5	5	6	7	7	73	9	(69)	7	63	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(1)	-0.02%	
12	733 Contractual Services - Legal	9	9	11	10	11	12	14	14	149	19	(141)	14	130	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	0	(2)	0	2	0.04%	
14	735 Contractual Services - Testing	0	0	0	0	0	0	1	0	5	1	(5)	1	5	0.09%	
15	736 Contractual Services - Other	59	58	69	65	68	76	92	87	959	124	(910)	89	837	15.02%	
16	741 Rental of Building/Real Prop.	39	38	45	43	45	50	61	58	631	82	(599)	58	551	9.89%	
17	742 Rental of Equipment	3	3	3	3	3	4	5	4	48	6	(46)	4	42	0.76%	
18	750 Transportation Expenses	(14)	(13)	(16)	(15)	(15)	(17)	(21)	(20)	(219)	(28)	208	(20)	(191)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(2)	(2)	(3)	(3)	(3)	(3)	(4)	(4)	(40)	(5)	38	(4)	(35)	-0.63%	
27	775 Miscellaneous Expense	80	77	93	88	91	103	124	118	1,291	167	(1,225)	120	1,128	20.24%	
28																
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>394</b>	<b>383</b>	<b>460</b>	<b>435</b>	<b>452</b>	<b>508</b>	<b>614</b>	<b>582</b>	<b>6,382</b>	<b>828</b>	<b>(6,055)</b>	<b>591</b>	<b>5,573</b>	<b>100.00%</b>	
	775863 Service & Sundry input to be allocated to lines 1-27	394	383	460	435	452	508	614	582	6,382	828	(6,055)	591	5,573		

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	3,969	9,577	5,608	141.30%
2	603	Salaries & Wages - Officers, Exec.	0	833	833	-
3	604	Employee Pensions & Benefits	695	1,941	1,246	179.31%
4	610	Purchased Water	31,876	27,834	(4,042)	-12.68%
5	615	Purchased Power	157	846	689	439.07%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	219	305	86	39.40%
9	631	Contractual Services - Engineering	7	17	10	140.00%
10	632	Contractual Services - Accounting	25	42	17	67.67%
11	633	Contractual Services - Legal	146	233	87	59.67%
12	634	Contractual Services - Mgmt. Fees	0	1,164	1,164	-
13	635	Contractual Services - Testing	695	819	124	17.79%
14	636	Contractual Services - Other	1,528	5,032	3,504	229.31%
15	641	Rental of Building/Real Prop.	50	938	888	1775.96%
16	642	Rental of Equipment	3	72	69	2299.28%
17	650	Transportation Expenses	190	493	303	159.71%
18	656	Insurance - Vehicle	0	54	54	-
19	657	Insurance - General Liability	178	216	38	21.33%
20	658	Insurance - Workman's Comp.	69	32	(37)	-53.10%
21	659	Insurance - Other	1	71	70	7023.30%
22	660	Advertising Expense	8	5	(3)	-41.76%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	53	0	(53)	-100.00%
25	670	Bad Debt Expense	135	48	(87)	-64.33%
26	675	Miscellaneous Expense	2,106	(4,387)	(6,493)	-308.30%
<b>27</b>	<b>TOTAL WATER O &amp; M EXPENSES</b>		<b>42,110</b>	<b>46,188</b>	<b>4,078</b>	<b>9.68%</b>
28	Total Customers (EOY)		52.0	78.5	26.5	50.96%
29	Consumer Price Index - U					11.38%
30	Growth Plus Inflation					68.15%

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Beecher's Point**

Schedule: B-7 Supl

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	8,147	3,343	(4,804)	-58.97%
2	703	Salaries & Wages - Officers, Exec.	0	485	485	-
3	704	Employee Pensions & Benefits	1,615	1,210	(405)	-25.10%
4	710	Purchased Sewage Treatment	25,275	43,134	17,859	70.66%
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	1,141	286	(855)	-74.96%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	363	0	(363)	-100.00%
9	720	Materials & Supplies	366	414	48	13.20%
10	731	Contractual Services - Engineering	2	6	4	184.00%
11	732	Contractual Services - Accounting	8	14	6	68.87%
12	733	Contractual Services - Legal	49	134	85	173.43%
13	734	Contractual Services - Mgmt. Fees	0	402	402	-
14	735	Contractual Services - Testing	1,086	5	(1,081)	-99.56%
15	736	Contractual Services - Other	1,020	3,900	2,880	282.38%
16	741	Rental of Building/Real Prop.	17	551	534	3140.59%
17	742	Rental of Equipment	1	42	41	4127.47%
18	750	Transportation Expenses	734	91	(643)	-87.63%
19	756	Insurance - Vehicle	0	19	19	-
20	757	Insurance - General Liability	59	75	16	26.31%
21	758	Insurance - Workman's Comp.	122	11	(111)	-90.86%
22	759	Insurance - Other	0	25	25	-
23	760	Advertising Expense	3	3	(0)	-8.79%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	18	0	(18)	-100.00%
26	770	Bad Debt Expense	45	110	65	144.18%
27	775	Miscellaneous Expense	627	(3,347)	(3,974)	-633.75%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>40,698</u>	<u>50,910</u>	<u>10,212</u>	<u>25.09%</u>
29	Total Customers (EOY)		18.0	42.0	24.0	133.33%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>159.90%</u>

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commission**

**Beecher's Point**

Schedule: B-8 Supl

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

**Contractual Services****Florida Public Service Commission****Beecher's Point****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	1,428	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	28601DRAIN KLEEN	Oth-Collections-Mgmt	640	Oth-Collections-Mgmt
12	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	1,335	Oth-T&D-Maint
13				
14				
15				
16				
17				
18				
19				
20				



**Analysis of Rate Case Expense**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: B-10  
 Page: 1 of 1  
 Preparer: S Szczygiel

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	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting &amp; Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			<u>3,900</u>			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	Total			<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

	(A)	(B)	(C)	(D)	(E)
	Total	Water Allocation %	Water Allocated Amount	Sewer Allocation %	Sewer Allocated Amount
a Amortization of Rate Case Expense:					
b					
c					
d Prior Unamortized Rate Case Expense	0	0.208%	0	0.072%	0
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,364,000	0.208%	2,838	0.072%	982
h					
i Total Projected Rate Case Expense	<u>1,364,000</u>		<u>2,838</u>		<u>982</u>
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>341,000</u>		<u>710</u>		<u>246</u>
m					
n Method of Allocation Between Systems: (Provide Calculation)					

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

## Analysis of Major Maintenance Projects

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: B-11  
 Page: 1 of 1  
 Preparer: S Szczygiel

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) 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  
Intercompany Expenses Per Books  
Beecher's Point**

**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
Page: 1 of 2  
Preparer: S Szczygiel

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

(1) Line No.	(2) Acct. No.		(3) Description	(4) Allocation Percentages			(5) Allocation Method	(6) Amounts Allocated				(7) Gross Amounts
	Water	Sewer		Water	Sewer	Other		Total	Water	Sewer	Other	
1	601	701	Salaries & Wages - Employees					0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.13%	0.05%		#Custs	19	6		25	14,011
3	604	704	Employee Pensions & Benefits	0.27%	0.16%	0.43%	#Custs	2,149	1,299		3,448	797,833
4	610	710	Purchased Water/Sewage Trtmt					0	0		0	
5	615	715	Purchased Power					0	0		0	
6	616	716	Fuel for Purchased Power					0	0		0	
7	618	718	Chemicals					0	0		0	
8	620	720	Materials & Supplies					0	0		0	
9	631	731	Contractual Services - Engineering					0	0		0	
10	632	732	Contractual Services - Accounting	0.14%	0.05%	0.19%	#Custs	17	6		23	12,175
11	633	733	Contractual Services - Legal					0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.14%	0.05%	0.19%	#Custs	1,143	394		1,537	828,223
13	635	735	Contractual Services - Testing					0	0		0	
14	636	736	Contractual Services - Other	0.14%	0.05%	0.19%	#Custs	552	190		742	400,015
15	641	741	Rental of Building/Real Prop.					0	0		0	
16	642	742	Rental of Equipment					0	0		0	
17	650	750	Transportation Expenses	0.14%	0.05%	0.19%	#Custs	819	282		1,100	593,365
18	656	756	Insurance - Vehicle	0.14%	0.05%	0.19%	#Custs	54	19		73	39,196
19	657	757	Insurance - General Liability	0.14%	0.05%	0.19%	#Custs	215	74		289	155,967
20	658	758	Insurance - Workman's Comp.	0.14%	0.05%	0.19%	#Custs	32	11		43	23,380
21	659	759	Insurance - Other	0.14%	0.05%	0.19%	#Custs	71	24		95	51,436
22	660	760	Advertising Expense					0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amort					0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other					0	0		0	
25	670	770	Bad Debt Expense					0	0		0	
26	675	775	Miscellaneous Expense					0	0		0	

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses**  
**Intracompany Expenses Per Books**  
**Beecher's Point**  
**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
 Page: 2 of 2  
 Preparer: S Szczygiel

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	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.44%	0.26%		0.70%	#Custs	4,443	2,610		7,053	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.44%	0.26%		0.70%	#Custs	815	478		1,293	183,603
3	604	704	Employee Pensions & Benefits	0.44%	0.26%		0.70%	#Custs	(153)	(90)		(242)	(34,419)
4	610	710	Purchased Water/Sewage Trtmt						0	0		0	-
5	615	715	Purchased Power	0.44%	0.26%		0.70%	#Custs	68	40		109	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.44%	0.26%		0.70%	#Custs	108	63		171	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.44%	0.26%		0.70%	#Custs	(2)	(1)		(4)	(503)
11	633	733	Contractual Services - Legal	0.44%	0.26%		0.70%	#Custs	221	130		351	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.44%	0.26%		0.70%	#Custs	4	2		6	845
13	635	735	Contractual Services - Testing	0.44%	0.26%		0.70%	#Custs	8	5		13	1,820
14	636	736	Contractual Services - Other	0.44%	0.26%		0.70%	#Custs	1,425	837		2,262	321,204
15	641	741	Rental of Building/Real Prop.	0.44%	0.26%		0.70%	#Custs	938	551		1,489	211,386
16	642	742	Rental of Equipment	0.44%	0.26%		0.70%	#Custs	72	42		114	16,221
17	650	750	Transportation Expenses	0.44%	0.26%		0.70%	#Custs	(325)	(191)		(516)	(73,289)
18	656	756	Insurance - Vehicle	0.44%	0.26%		0.70%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.44%	0.26%		0.71%	#Custs	1	0		1	166
20	658	758	Insurance - Workman's Comp.	0.44%	0.26%		0.70%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.44%	0.26%		0.70%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.44%	0.26%		0.70%	#Custs	5	3		7	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.44%	0.26%		0.70%	#Custs	(60)	(35)		(95)	(13,483)
26	675	775	Miscellaneous Expense	0.42%	0.25%		0.66%	#Custs	1,920	1,128		3,048	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-13  
 Page: 1 of 1  
 Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) - (5) Historical Test Year 2007				(6) - (8) Pro Forma Adjustments		
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %	(6) Expense	(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	5	0	5	100.00%	5	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	17	0	17	100.00%	17	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,266	74	1,339	100.00%	1,339	0	0
27	331.4 Transm. & Distribution Mains	2,219	0	2,219	100.00%	2,219	0	0
28	333.4 Services	105	0	105	100.00%	105	0	0
29	334.4 Meters & Meter Installations	431	0	431	100.00%	431	57	57
30	335.4 Hydrants	17	0	17	100.00%	17	0	0
31	336.4 Backflow Prevention	1,723	0	1,723	100.00%	1,723	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	8	8	100.00%	8	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	444	444	100.00%	444	67	67
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	5,782	525	6,307		6,307	125	125
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(990)	(44)	(1,034)		(1,034)	0	0
50								
51	NET DEPRECIATION EXPENSE	4,792	481	5,273		5,273	125	125

## Net Depreciation Expense - Sewer

Florida Public Service Commission

## Beecher's Point

Schedule: B-14  
Page: 1 of 1  
Preparer: R Griffin

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Line No.	(1) Account No. and Name	(2) through (6) Historical Test Year 2007					(7) through (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful		Depreciation Expense	U & U Expense
					%	Expense		
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	4	0	4	100.00%	4	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	6,628	0	6,628	100.00%	6,628	0	0
10	361.2 Collection Sewers - Gravity	472	0	472	100.00%	472	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	180	0	180	100.00%	180	0	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3 Receiving Wells	3,634	0	3,634	100.00%	3,634	0	0
21	371.3 Pumping Equipment	371	0	371	100.00%	371	0	0
22	389.3 Other Plant & Misc. Equipment	1,213	0	1,213	100.00%	1,213	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7 Structures & Improvements	0	3	3	100.00%	3	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
54	390.71 Computer Equipment	0	154	154	100.00%	154	23	23
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7 Power Operated Equipment	0	97	97	100.00%	97	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	12,502	253	12,755		12,755	23	23
64	Composite U&U Rate				100.00%			
65	(LESS) AMORTIZATION OF CIAC	(589)	577	(12)		(12)	0	0
66	NET DEPRECIATION EXPENSE	11,913	830	12,743		12,743	23	23

## Taxes Other Than Income

## Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: B-15  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Regulatory Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	RE & Personal Property Tax on U&U 1.65%	Other	Total
<b>Water</b>						
1	Test Year Per Books	1,176	(100)	9,184		10,260
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(8)				(8)
5	Payroll & Property Tax Adjustments		918	(6,378)		(5,461)
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(8)	918	(6,378)	0	(5,469)
8	Adjusted Test Year	1,168	817	2,806	0	4,791
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		58			58
12	2007 Plant in Service Additions			(79)		(79)
13	Pro Forma Plant in Service Additions			190		190
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	58	111	0	169
16	Adjusted Pro Forma	1,168	875	2,916	0	4,959
17						
18	RAFs Assoc. with Revenue Increase	2,457				2,457
19						
20	Total Pro Forma	3,625	875	2,916	0	7,417
<b>Sewer</b>						
21	Test Year Per Books	774	(36)	0		739
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(6)				(6)
25	Payroll & Property Tax Adjustments		509	6,378		6,888
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(6)	509	6,378	0	6,882
28	Adjusted Test Year	768	474	6,378	0	7,620
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		5			5
32	2007 Plant in Service Additions			(206)		(206)
33	Pro Forma Plant in Service Additions			5		5
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	5	(202)	0	(197)
36	Adjusted Pro Forma	768	479	6,177	0	7,424
37						
38	RAFs Assoc. with Revenue Increase	4,458				4,458
39						
40	Total Pro Forma	5,226	479	6,177	0	11,881

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





**Beecher's Point  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

DOCUMENT NUMBER-DATE  
04352 MAY 22 08  
FPSC-COMMISSION CLERK



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Beecher's Point**

Schedule: C-1

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	(15,251)	3,178	(12,073)	(1,010)	(13,083)	C-2
2	Deferred Income Tax Expense	0	(813)	(813)	0	(813)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	<b>Total Income Tax Expense</b>	<b>(15,251)</b>	<b>2,365</b>	<b>(12,886)</b>	<b>(1,010)</b>	<b>(13,896)</b>	
<b>Sewer</b>							
7	Current Tax Expense	(17,834)	(3,624)	(21,458)	(162)	(21,620)	C-2
8	Deferred Income Tax Expense	0	(1,839)	(1,839)	0	(1,839)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(17,834)</b>	<b>(5,463)</b>	<b>(23,297)</b>	<b>(162)</b>	<b>(23,459)</b>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Beecher's Point  
 Docket No. 090121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: C-2  
 Page: 1 of 1  
 Preparer: W Jerdon

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) (9) (10) (11) (12)						
		Water		Sewer		Water		Sewer		Sewer		Supporting Schedules
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Taxable Operating Income before Interest	(39,536)	8,711	(30,825)	(2,357)	(33,182)	(46,232)	(8,198)	(54,429)	(400)	(54,829)	B-1, B-2
2	Less: Interest Charges	0	(2,580)	(2,580)	(262)	(2,842)	0	(5,965)	(5,965)	(20)	(5,984)	C-3
3												
4	Taxable Income	(39,536)	6,130	(33,405)	(2,619)	(36,024)	(46,232)	(14,163)	(60,394)	(419)	(60,814)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(2,107)	(2,107)	0	(2,107)	-	(4,768)	(4,768)	0	(4,768)	C-5
9	Total Schedule M Adjustments	0	(2,107)	(2,107)	0	(2,107)	0	(4,768)	(4,768)	0	(4,768)	
10												
11	Taxable Income Before State Taxes	(39,536)	8,238	(31,298)	(2,619)	(33,917)	(46,232)	(9,395)	(55,626)	(419)	(56,046)	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(2,174)	453	(1,721)	(144)	(1,865)	(2,543)	(517)	(3,059)	(23)	(3,083)	
15												
16	Federal Taxable Income	(37,361)	7,785	(29,577)	(2,474)	(32,051)	(43,689)	(8,878)	(52,567)	(396)	(52,963)	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	(13,077)	2,725	(10,352)	(866)	(11,218)	(15,291)	(3,107)	(18,398)	(139)	(18,537)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(13,077)	2,725	(10,352)	(866)	(11,218)	(15,291)	(3,107)	(18,398)	(139)	(18,537)	
24												
25	Summary:											
26	Current State Income Tax	(2,174)	453	(1,721)	(144)	(1,865)	(2,543)	(517)	(3,059)	(23)	(3,083)	
27	Current Federal Income Tax	(13,077)	2,725	(10,352)	(866)	(11,218)	(15,291)	(3,107)	(18,398)	(139)	(18,537)	
28												
29	Total Current Income Tax Expense (To C-1)	(15,251)	3,178	(12,073)	(1,010)	(13,063)	(17,834)	(3,624)	(21,458)	(162)	(21,620)	

**Schedule of Interest in Tax Expense Calculation**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: C-3  
 Page: 1 of 2  
 Preparer: W Jerdon

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.

(1) Line No.	(2) Description	(3) <b>Water</b>		(4) 2007 Adjusted		(5) <b>Sewer</b>		(7) 2007 Adjusted	(8) Supporting Schedules
		2007 Per Books	2007 Adjustments			2007 Per Books	2007 Adjustments		
1	Interest on Long-Term Debt	0	2,573	2,573	Note*	0	5,963	5,963	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	7	7		0	2	2	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	<b>Total Used For Tax Calculation</b>	<u>0</u>	<u>2,580</u>	<u>2,580</u>		<u>0</u>	<u>5,965</u>	<u>5,965</u>	

	<b>Water</b>					<b>Sewer</b>				
	Balances From Sch. D-1	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

\* Note: Calculations for utility adjusted interest:

	<b>Water</b>		<b>Sewer</b>
Rate Base (Sch. A-1, A-2)	137,336		317,861
Weighted Cost of Long Term Debt (D-1)	1.87%	2,573	1.88%
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%
Adjusted Interest on Debt		<u>2,573</u>	<u>5,963</u>

**Schedule of Interest in Tax Expense Calculation**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Pro Forma  
 Historical [ ] Projected [ X ]

Schedule: C-3  
 Page: 2 of 2  
 Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4) Pro Forma Adjusted	(5) Sewer			(8) Supporting Schedules
		2007 Adjusted	(3) Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	2,573	262	2,835	Note*	5,963	20	5,982	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	7	0	7		2	0	2	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	<b>Total Used For Tax Calculation</b>	<b>2,580</b>	<b>262</b>	<b>2,842</b>		<b>5,965</b>	<b>20</b>	<b>5,984</b>	

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										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

\* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	150,953	318,876
Weighted Cost of Long Term Debt (D-1)	1.88% 2,835	1.88% 5,982
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	2,835	5,982

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-4

Page: 1 of 1

Preparer: W Jerdon

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
<b>WATER</b>		
1		
2	None	
3		
4	Total	<u>0</u>
<b>SEWER</b>		
5		
6	None	
7		
8	Total	<u>0</u>

## Deferred Income Tax Expense

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: C-5  
 Page: 1 of 1  
 Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	4,792	(1,436)	3,356	11,913	(3,507)	8,407		
4	Book Depreciation & Amortization	4,792	481	5,273	11,913	830	12,743	B-13,14	
5									
6	Depreciation Difference	0	(1,917)	(1,917)	0	(4,336)	(4,336)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(191)	(191)	0	(432)	(432)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(2,107)	(2,107)	0	(4,768)	(4,768)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(116)	(116)	0	(262)	(262)		
16									
17	Timing Differences for Federal Taxes	0	(1,991)	(1,991)	0	(4,506)	(4,506)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(697)	(697)	0	(1,577)	(1,577)		
21									
22	Total Deferred Taxes (to C-1)	0	(813)	(813)	0	(1,839)	(1,839)		

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	3,444	3,444				0	3,444	3,444
2	2004	13	0	13				13	0	13
3	2005	1,068	15	1,083				1,068	15	1,083
4	2006	551	3,299	3,850				551	3,299	3,850
5	2007	434	2,603	3,037				434	2,603	3,037
<b>SEWER</b>										
6	2003	0	7,834	7,834				0	7,834	7,834
7	2004	31	0	31				31	0	31
8	2005	2,463	36	2,499				2,463	36	2,499
9	2006	1,252	7,502	8,754				1,252	7,502	8,754
10	2007	989	5,924	6,913				989	5,924	6,913

## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Beecher's Point

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	13		13
3	2005	13	1,055		1,068
4	2006	1,068	(517)		551
5	2007	551	(117)		434
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	31		31
8	2005	31	2,432		2,463
9	2006	2,463	(1,211)		1,252
10	2007	1,252	(263)		989

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Beecher's Point

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	3,444		3,444
2	2004	3,444	(3,444)		0
3	2005	0	15		15
4	2006	15	3,284		3,299
5	2007	3,299	(696)		2,603
<b>SEWER</b>					
6	2003	0	7,834		7,834
7	2004	7,834	(7,834)		0
8	2005	0	36		36
9	2006	36	7,466		7,502
10	2007	7,502	(1,578)		5,924

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Beecher's Point**

Schedule: C-7

**Docket No. 080121-WS**

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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) Year	(2) Beginning Balance	(3) - (6) 8% ITC				(7) Ending Balance	(8) - (13) 10% ITC														
			Amount Realized		Amortization			Beginning Balance	Amount Realized		Amortization		Ending Balance									
			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.										
1		NONE																				

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Beecher's Point**

Schedule: C-7

**Docket No. 080121-WS**

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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**

**Beecher's Point**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**

## Parent's Debt Information

## Florida Public Service Commission

## Beecher's Point

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-8

Page: 1 of 1

Preparer: S Anzaldo

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) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

See Note

## Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)		0			From
9	Effective consolidated tax rate					B-1
10	Parent's Tax Deduction on Debt Interest		0			
	<b>Water</b>					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at		0			A-17
	<b>Sewer</b>					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at		0			A-17

## Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1



**Income Tax Returns****Florida Public Service Commission****Beecher's Point**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

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

**Miscellaneous Tax Information****Florida Public Service Commission****Beecher's Point**

Schedule: C-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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, 2006, 2007 |
| (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                     |

**Beecher's Point  
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

DOCUMENT NUMBER-DATE

04352 MAY 22 88

FPSC-COMMISSION CLERK



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Beecher's Point****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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 2007 Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	50,425	36.72%	5.10%	1.87%	2,573	D-2, D-5
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	83,350	60.69%	10.25%	6.22%	8,541	D-2
5	Customer Deposits	118	0.09%	6.00%	0.01%	7	D-2
6	Accumulated Deferred Income Taxes	3,444	2.51%	0.00%	0.00%	0	D-2
7	Total	<u>137,336</u>	<u>100.00%</u>		<u>8.10%</u>	<u>11,121</u>	
<b>SEWER</b>							
8	Long-Term Debt	116,846	36.76%	5.10%	1.88%	5,963	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	193,141	60.76%	10.25%	6.23%	19,792	D-2
12	Customer Deposits	41	0.01%	6.00%	0.00%	2	D-2
13	Accumulated Deferred Income Taxes	7,834	2.46%	0.00%	0.00%	0	D-2
14	Total	<u>317,861</u>	<u>100.00%</u>		<u>8.10%</u>	<u>25,757</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

Beecher's Point

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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 Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	55,558	36.80%	5.10%	1.88%	2,835	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	91,834	60.84%	10.25%	6.23%	9,411	D-2
5	Customer Deposits	118	0.08%	6.00%	0.00%	7	D-2
6	Accumulated Deferred Income Taxes	3,444	2.28%	0.00%	0.00%	0	D-2
7	Total	<u>150,953</u>	<u>100.00%</u>		<u>8.12%</u>	<u>12,253</u>	
<b>SEWER</b>							
8	Long-Term Debt	117,228	36.76%	5.10%	1.88%	5,982	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	193,773	60.77%	10.25%	6.23%	19,857	D-2
12	Customer Deposits	41	0.01%	6.00%	0.00%	2	D-2
13	Accumulated Deferred Income Taxes	7,834	2.46%	0.00%	0.00%	0	D-2
14	Total	<u>318,876</u>	<u>100.00%</u>		<u>8.10%</u>	<u>25,841</u>	

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

**Florida Public Service Commission**

13 Month Average Balance

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
<b>Water</b>								
1	Long-Term Debt	50,009	49,901	50,425		50,425	55,558	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	82,663	82,485	83,350		83,350	91,834	
5	Customer Deposits	89	126	118		118	118	D-7
6	Accumulated Deferred Income Taxes	3,850	3,037	3,444		3,444	3,444	C-6
7	<b>Total</b>	<b>136,611</b>	<b>135,549</b>	<b>137,336</b>	<b>0</b>	<b>137,336</b>	<b>150,953</b>	<b>A-1</b>
<b>Sewer</b>								
8	Long-Term Debt	118,535	114,842	116,846		116,846	117,228	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	195,933	189,829	193,141		193,141	193,773	
12	Customer Deposits	31	44	41		41	41	D-7
13	Accumulated Deferred Income Taxes	8,754	6,913	7,834		7,834	7,834	C-6
14	<b>Total</b>	<b>323,253</b>	<b>311,628</b>	<b>317,861</b>	<b>0</b>	<b>317,861</b>	<b>318,876</b>	<b>A-2</b>

† The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

\* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1





**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-4  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-5  
 Page: 1 of 2  
 Preparer: S Anzaldo

Utility  or Parent

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.(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 ((4)-(6)-(7))

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

Cost of Long-Term Debt

Florida Public Service Commission

Beecher's Point  
Docket No. 080121-WS

Schedule: D-5  
Page: 2 of 2  
Preparer: S Anzaldo

Historical Test Year Ending December 31, 2007

Utility [ ] or Parent [ X ]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))	
<b>2006</b>													
1	Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-	-	-	-	1,230,060	1,230,060	6.00%
2													
3													
4	<b>2007</b>												
5	Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	193,360	193,360	5.54%
18	<u>2007 12 Month Total</u>					<u>26,136,124</u>	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19													
20	13 Month Average (from A-19)					<u>22,517,338</u>							

\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:

\$208,427

\*\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

\$1,293,801

All long-term debt is issued and held by the parent

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-6  
 Page: 1 of 2  
 Preparer: S Anzaldo

Utility  or Parent

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)/((4)-(6)-(7))

1

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

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

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

**Historical Test Year Ending December 31, 2007**

Schedule: D-6

Page: 2 of 2

Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

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

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

1

The parent does not have any Variable Rate Long term debt

**Schedule of Customer Deposits**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-7  
 Page: 1 of 1  
 Preparer: S Anzaldo

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	Dec-06	120	0	0	120
2	Jan-07	120	0	0	120
3	Feb-07	120	0	0	120
4	Mar-07	120	50	0	170
5	Apr-07	170	0	0	170
6	May-07	170	0	0	170
7	Jun-07	170	0	0	170
8	Jul-07	170	0	0	170
9	Aug-07	170	0	0	170
10	Sep-07	170	0	0	170
11	Oct-07	170	0	0	170
12	Nov-07	170	0	0	170
13	Dec-07	170	0	0	170
14	<b>Average</b>				<u>158</u>
15					
16		<b>Water Allocated at</b>		74%	<u>118</u>
17					
18		<b>Sewer Allocated at</b>		26%	<u>41</u>

## Beecher's Point RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	105
Rate Schedule - Sewer	E-1s	106
Revenues at Present & Proposed Rates - Water	E-2w	107
Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
Miscellaneous Service Charges	E-4	116
Miscellaneous Service Charge Revenue	E-5	118
Public Fire Hydrants Schedule	E-6	119
Private Fire Protection Service	E-7	120
Contracts and Agreements	E-8	121
Tax or Franchise Fee	E-9	122
Service Availability Charges	E-10	123
Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study	E-12	125
Billing Analysis	E-14	126

DOCUMENT NUMBER - DATE

04352 MAY 22 8

FPSC-COMMISSION CLERK





## Rate Schedule - Water

## Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	16.38	21.63	16.38	24.55	18.25	21.92
3	3/4"	24.58	32.45	24.58	36.84	27.38	32.89
4	1"	40.95	54.07	40.95	61.38	45.62	54.81
5	1-1/2"	81.90	108.14	81.90	122.76	91.24	109.62
6	2"	131.03	173.01	131.03	196.40	145.98	175.39
7	3"	262.06	346.03	262.06	392.80	291.95	350.79
8	4"	409.48	540.67	409.48	613.76	456.19	548.10
9	6"	818.93	1,081.32	818.93	1,227.48	912.35	1,096.21
10	8"	1,310.31	1,730.13	1,310.31	1,964.00	1,459.78	1,753.93
11	10"	1,883.58	2,487.07	1,883.58	2,823.27	2,098.45	2,521.28
12	<b>Gallage</b>						
13	Block 1, 0-5,000	4.07	5.37	4.07	6.10	4.53	3.80
14	Block 2, 5,000-10,000	4.07	5.37	4.07	6.10	4.53	4.76
15	Block 3, >10,000	4.07	5.37	4.07	6.10	4.53	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	16.38	21.63	16.38	24.55	18.25	21.92
19	3/4"	24.58	32.45	24.58	36.84	27.38	32.89
20	1"	40.95	54.07	40.95	61.38	45.62	54.81
21	1-1/2"	81.90	108.14	81.90	122.76	91.24	109.62
22	2"	131.03	173.01	131.03	196.40	145.98	175.39
23	3"	262.06	346.03	262.06	392.80	291.95	350.79
24	4"	409.48	540.67	409.48	613.76	456.19	548.10
25	6"	818.93	1,081.32	818.93	1,227.48	912.35	1,096.21
26	8"	1,310.31	1,730.13	1,310.31	1,964.00	1,459.78	1,753.93
27	10"	1,883.58	2,487.07	1,883.58	2,823.27	2,098.45	2,521.28
28	Gallage charge	4.07	5.37	4.07	6.10	4.53	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	16.38	21.63	16.38	24.55	18.25	21.92
34	3/4"	24.58	32.45	24.58	36.84	27.38	32.89
35	1"	40.95	54.07	40.95	61.38	45.62	54.81
36	1-1/2"	81.90	108.14	81.90	122.76	91.24	109.62
37	2"	131.03	173.01	131.03	196.40	145.98	175.39
38	3"	262.06	346.03	262.06	392.80	291.95	350.79
39	4"	409.48	540.67	409.48	613.76	456.19	548.10
40	6"	818.93	1,081.32	818.93	1,227.48	912.35	1,096.21
41	8"	1,310.31	1,730.13	1,310.31	1,964.00	1,459.78	1,753.93
42	10"	1,883.58	2,487.07	1,883.58	2,823.27	2,098.45	2,521.28
43	Gallage charge	4.07	5.37	4.07	6.10	4.53	3.80
44							
45	<b>Fire Protection</b>						
46	2"	10.92	14.41	10.92	16.37	12.17	14.62
47	3"	21.83	28.83	21.83	32.72	24.32	29.23
48	4"	34.14	45.07	34.14	51.17	38.03	45.68
49	6"	68.24	90.10	68.24	102.28	76.02	91.35
50	8"	109.20	144.19	109.20	163.68	121.66	146.16
51	10"	156.96	207.25	156.96	235.26	174.87	210.11

## Rate Schedule - Sewer

## Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	21.43	30.27	21.43	43.73	33.65	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	7.04	9.95	7.04	14.37	11.05	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	21.43	30.27	21.43	43.73	33.65	45.26
18	3/4"	32.16	45.42	32.16	65.63	50.49	67.89
19	1"	53.60	75.71	53.60	109.38	84.15	113.14
20	1-1/2"	107.17	151.37	107.17	218.70	168.26	226.29
21	2"	171.50	242.23	171.50	349.98	269.26	362.06
22	3"	342.98	484.42	342.98	699.91	538.48	724.12
23	4"	535.93	756.95	535.93	1,093.66	841.42	1,131.44
24	6"	1,071.86	1,513.88	1,071.86	2,187.33	1,682.84	2,262.89
25	8"	1,714.95	2,422.18	1,714.95	3,499.67	2,692.50	3,620.62
26	10"	2,465.24	3,481.88	2,465.24	5,030.78	3,870.47	5,204.65
27	Gallage charge	7.04	11.96	7.04	14.37	11.05	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	21.43	30.27	21.43	43.73	33.65	45.26
31	3/4"	32.16	45.42	32.16	65.63	50.49	67.89
32	1"	53.60	75.71	53.60	109.38	84.15	113.14
33	1-1/2"	107.17	151.37	107.17	218.70	168.26	226.29
34	2"	171.50	242.23	171.50	349.98	269.26	362.06
35	3"	342.98	484.42	342.98	699.91	538.48	724.12
36	4"	535.93	756.95	535.93	1,093.66	841.42	1,131.44
37	6"	1,071.86	1,513.88	1,071.86	2,187.33	1,682.84	2,262.89
38	8"	1,714.95	2,422.18	1,714.95	3,499.67	2,692.50	3,620.62
39	10"	2,465.24	3,481.88	2,465.24	5,030.78	3,870.47	5,204.65
40	Gallage charge	7.04	11.96	7.04	14.37	11.05	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	39.98	56.47	39.98	81.59	62.77	112.65
44	Cmrl. Wastewater Only	39.98	56.47	39.98	81.59	62.77	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	516	1,910	16.38	8,452	16.38	NA	21.92	11,311
3	3/4"	0	0	-	0	24.58	NA	32.89	0
4	1"	12	6	40.95	491	40.95	NA	54.81	658
5	1-1/2"	0	0	-	0	81.90	NA	109.62	0
6	2"	0	0	-	0	131.03	NA	175.39	0
7	3"	0	0	-	0	262.06	NA	350.79	0
8	4"	0	0	-	0	409.48	NA	548.10	0
9	<b>Gallage</b>								
10	Block 1, 0-5,000		1,390	4.07	5,656	4.07	1,390	3.80	5,280
11	Block 2, 5,000-10,000		247	4.07	1,003	4.07	244	4.76	1,159
12	Block 3, >10,000		280	4.07	1,139	4.07	276	4.76	1,316
13	<b>Total Residential</b>	<b>528</b>	<b>1,916</b>		<b>16,741</b>		<b>1,910</b>		<b>19,724</b>
14	<b>Average Bill</b>				<b>31.71</b>				<b>37.36</b>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	0	0	-	0	16.38	NA	21.92	0
18	3/4"	0	0	-	0	24.58	NA	32.89	0
19	1"	0	0	-	0	40.95	NA	54.81	0
20	1-1/2"	0	0	-	0	81.90	NA	109.62	0
21	2"	12	276	131.03	1,572	131.03	NA	175.39	2,105
22	3"	0	0	-	0	262.06	NA	350.79	0
23	4"	12	387	409.48	4,914	409.48	NA	548.10	6,577
24	8"	0	0	-	0	1,310.31	NA	1,753.93	0
25	<b>Gallage</b>		<b>663</b>	<b>4.07</b>	<b>2,698</b>	<b>4.07</b>	<b>663</b>	<b>3.80</b>	<b>2,519</b>
26									
27									
28	<b>Total Commercial</b>	<b>24</b>	<b>663</b>		<b>9,185</b>		<b>663</b>		<b>11,201</b>
29	<b>Average Bill</b>				<b>382.69</b>				<b>466.72</b>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	16.38	NA	21.92	0
33	3/4"	0	0	-	0	24.58	NA	32.89	0
34	1"	0	0	-	0	40.95	NA	54.81	0
35	1-1/2"	0	0	-	0	81.90	NA	109.62	0
36	2"	0	0	-	0	131.03	NA	175.39	0
37	3"	0	0	-	0	262.06	NA	350.79	0
38	4"	0	0	-	0	409.48	NA	548.10	0
39									
40	<b>Gallage</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>4.07</b>	<b>0</b>	<b>3.80</b>	<b>0</b>
41									
42									
43	<b>Total Multi-Family</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
44	<b>Average Bill</b>				<b>-</b>				<b>-</b>
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	10.92	NA	19.49	0
48	3"	0	NA	-	0	21.83	NA	38.99	0
49	4"	0	NA	-	0	34.14	NA	60.92	0
50	6"	0	NA	-	0	68.24	NA	121.84	0
51	8"	0	NA	-	0	109.20	NA	194.94	0
52	10"	0	NA	-	0	156.96	NA	280.23	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<b>0</b>	<b>NA</b>		<b>0</b>		<b>NA</b>		<b>0</b>
57	<b>Average Bill</b>				<b>-</b>				<b>-</b>
58									
59	<b>Subtotal</b>				<b>25,926</b>				<b>30,926</b>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				30				100
63	<b>Total Revenue</b>				<b>25,956</b>				<b>31,026</b>
64	Booked Revenue				<b>26,142</b>				
65	Difference				<b>(186)</b>				<b>-0.7%</b>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 2 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	176	734	16.38	2,883
3	3/4"	0	0	24.58	0
4	1"	4	2	40.95	164
5	1-1/2"	0	0	81.90	0
6	2"	0	0	131.03	0
7	3"	0	0	262.06	0
8	4"	0	0	409.48	0
9	<b>Gallonage</b>				
10	Block 1		521	4.07	2,119
11	Block 2		104	4.07	423
12	Block 3		111	4.07	453
13	Total Residential	180	736		6,042
14	Average Bill				33.57
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	16.38	0
18	3/4"	0	0	24.58	0
19	1"	0	0	40.95	0
20	1-1/2"	0	0	81.90	0
21	2"	8	150	131.03	1,048
22	3"	0	0	262.06	0
23	4"	0	0	409.48	0
24	8"	0	0	1,310.31	0
25	<b>Gallonage</b>		150	4.07	611
26					
27					
28	Total Commercial	8	150		1,659
29	Average Bill				207.34
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	16.38	0
33	3/4"	0	0	24.58	0
34	1"	0	0	40.95	0
35	1-1/2"	0	0	81.90	0
36	2"	0	0	131.03	0
37	3"	0	0	262.06	0
38	4"	0	0	409.48	0
39					
40	<b>Gallonage</b>		0	4.07	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	10.92	0
48	2"	0	NA	21.83	0
49	3"	0	NA	34.14	0
50	4"	0	NA	68.24	0
51	6"	0	NA	109.20	0
52	8"	0	NA	156.96	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				<u>7,701</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Water  or Sewer

Schedule: E-2w

Page: 3 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	166	613	16.38	2,719	21.63	3,591	872
3	3/4"	0	0	24.58	0	32.45	0	0
4	1"	4	4	40.95	164	54.07	216	52
5	1-1/2"	0	0	81.90	0	108.14	0	0
6	2"	0	0	131.03	0	173.01	0	0
7	3"	0	0	262.06	0	346.03	0	0
8	4"	0	0	409.48	0	540.67	0	0
9	<b>Gallorage</b>							
10	Block 1		424	4.07	1,724	5.37	2,275	551
11	Block 2		82	4.07	334	5.37	441	107
12	Block 3		111	4.07	452	5.37	596	144
13	Total Residential	170	617		5,393		7,119	1,726
14	Average Bill				31.72		41.87	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	16.38	0	21.63	0	0
18	3/4"	0	0	24.58	0	32.45	0	0
19	1"	0	0	40.95	0	54.07	0	0
20	1-1/2"	0	0	81.90	0	108.14	0	0
21	2"	0	0	131.03	0	173.01	0	0
22	3"	0	0	262.06	0	346.03	0	0
23	4"	8	150	409.48	3,276	540.67	4,325	1,050
24	6"	0	0	1,310.31	0	1,730.13	0	0
25	Gallorage		150	4.07	612	5.37	807	195
26								
27								
28	Total Commercial	8	150		3,888		5,132	1,245
29	Average Bill				485.95		641.56	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	16.38	0	21.63	0	0
33	3/4"	0	0	24.58	0	32.45	0	0
34	1"	0	0	40.95	0	54.07	0	0
35	1-1/2"	0	0	81.90	0	108.14	0	0
36	2"	0	0	131.03	0	173.01	0	0
37	3"	0	0	262.06	0	346.03	0	0
38	4"	0	0	409.48	0	540.67	0	0
39								
40	Gallorage		0	4.07	0	5.37	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	10.92	0	14.41	0	0
48	2"	0	NA	21.83	0	28.83	0	0
49	3"	0	NA	34.14	0	45.07	0	0
50	4"	0	NA	68.24	0	90.10	0	0
51	6"	0	NA	109.20	0	144.19	0	0
52	8"	0	NA	156.96	0	207.25	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill							
58								
59	<b>Subtotal</b>				9,280		12,251	2,971

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 4 of 4

Preparer: G Prettyman

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) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	174	563	16.38	2,850
3	3/4"	0	0	24.58	0
4	1"	4	0	40.95	164
5	1-1/2"	0	0	81.90	0
6	2"	0	0	131.03	0
7	3"	0	0	262.06	0
8	4"	0	0	409.48	0
9	<b>Gallorage</b>				
10	Block 1		445	4.07	1,812
11	Block 2		60	4.07	246
12	Block 3		58	4.07	234
13	Total Residential	<u>178</u>	<u>563</u>		<u>5,306</u>
14	Average Bill				<u>29.81</u>
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	16.38	0
18	3/4"	0	0	24.58	0
19	1"	0	0	40.95	0
20	1-1/2"	0	0	81.90	0
21	2"	4	126	131.03	524
22	3"	0	0	262.06	0
23	4"	4	236	409.48	1,638
24	8"	0	0	1,310.31	0
25	<b>Gallorage</b>		363	4.07	1,476
26					
27					
28	Total Commercial	<u>8</u>	<u>363</u>		<u>3,638</u>
29	Average Bill				<u>454.78</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	16.38	0
33	3/4"	0	0	24.58	0
34	1"	0	0	40.95	0
35	1-1/2"	0	0	81.90	0
36	2"	0	0	131.03	0
37	3"	0	0	262.06	0
38	4"	0	0	409.48	0
39					
40	<b>Gallorage</b>		0	4.07	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	10.92	0
48	2"	0	NA	21.83	0
49	3"	0	NA	34.14	0
50	4"	0	NA	68.24	0
51	6"	0	NA	109.20	0
52	8"	0	NA	156.96	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	<b>Subtotal</b>				<u>8,944</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	180	479	21.43	3,857	21.43		45.26	8,147
3	3/4"	0	0	-	0	21.43		45.26	0
4	1"	0	0	-	0	21.43		45.26	0
5	1-1/2"	0	0	-	0	21.43		45.26	0
6	2"	0	0	-	0	21.43		45.26	0
7	3"	0	0	-	0	21.43		45.26	0
8	4"	0	0	-	0	21.43		45.26	0
9	Gallorage cap (gallons)		6,000				6,000		
10	Capped Usage	-	426	7.04	2,998	7.04	426	8.73	3,718
11	Usage Above Cap	-	53				53		
12									
13	Total Residential	180	479		6,856		479		11,865
14	Average Bill				38.09				65.92
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	0	0	-	0	21.43		45.26	0
18	3/4"	0	0	-	0	32.16		67.89	0
19	1"	0	0	-	0	53.60		113.14	0
20	1-1/2"	0	0	-	0	107.17		226.29	0
21	2"	0	0	-	0	171.50		362.06	0
22	3"	0	0	-	0	342.98		724.12	0
23	4"	12	537	535.93	6,431	535.93		1,131.44	13,577
24									
25	Gallorage	-	537	7.04	3,780	7.04	537	10.48	5,627
26									
27									
28	Total Commercial	12	537		10,211		537		19,204
29	Average Bill				850.91				1,600.33
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	21.43		45.26	0
33	3/4"	0	0	-	0	32.16		67.89	0
34	1"	0	0	-	0	53.60		113.14	0
35	1-1/2"	0	0	-	0	107.17		226.29	0
36	2"	0	0	-	0	171.50		362.06	0
37	3"	0	0	-	0	342.98		724.12	0
38	4"	0	0	-	0	535.93		1,131.44	0
39									
40	Gallorage	-	0	-	0	7.04	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	39.98		112.65	0
48	Coml. Wastewater Only	0	0	-	0	39.98		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	<b>Subtotal</b>				17,067				31,069
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	<b>Total Revenue</b>				17,067				31,069
59	Booked Revenue				17,203				
60	Difference				(136)				-0.8%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	62	209	21.43	1,329
3	3/4"	0	0	21.43	0
4	1"	0	0	21.43	0
5	1-1/2"	0	0	21.43	0
6	2"	0	0	21.43	0
7	3"	0	0	21.43	0
8	4"	0	0	21.43	0
9	Gallorage cap		6,000		
10	Capped Usage		188	7.04	1,321
11	Usage Above Cap		21		
12					
13	Total Residential	62	209		2,649
14	Average Bill				42.73
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	21.43	0
18	3/4"	0	0	32.16	0
19	1"	0	0	53.60	0
20	1-1/2"	0	0	107.17	0
21	2"	0	0	171.50	0
22	3"	0	0	342.98	0
23	4"	0	0	535.93	0
24					
25	Gallorage		0	7.04	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	21.43	0
33	3/4"	0	0	32.16	0
34	1"	0	0	53.60	0
35	1-1/2"	0	0	107.17	0
36	2"	0	0	171.50	0
37	3"	0	0	342.98	0
38	4"	0	0	535.93	0
39					
40	Gallorage	-	0	7.04	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	39.98	0
48	Comml. Wastewater Only	0	0	39.98	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				2,649



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Beecher's Point

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Preparer: G Prettyman

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) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	60	129	21.43	1,286	30.27	1,816	530
3	3/4"	0	0	21.43	0	30.27	0	0
4	1"	0	0	21.43	0	30.27	0	0
5	1-1/2"	0	0	21.43	0	30.27	0	0
6	2"	0	0	21.43	0	30.27	0	0
7	3"	0	0	21.43	0	30.27	0	0
8	4"	0	0	21.43	0	30.27	0	0
9	Gallage cap		6,000					
10	Capped Usage		112	7.04	791	9.95	1,117	327
11	Usage Above Cap		16					
12								
13	Total Residential	60	129		2,076		2,934	857
14	Average Bill				34.61		48.89	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	21.43	0	30.27	0	0
18	3/4"	0	0	32.16	0	45.42	0	0
19	1"	0	0	53.60	0	75.71	0	0
20	1-1/2"	0	0	107.17	0	151.37	0	0
21	2"	0	0	171.50	0	242.23	0	0
22	3"	0	0	342.98	0	484.42	0	0
23	4"	6	301	535.93	3,216	756.95	4,542	1,326
24								
25	Gallage		301	7.04	2,116	11.96	3,595	1,479
26								
27								
28	Total Commercial	6	301		5,332		8,137	2,805
29	Average Bill				888.63		###	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	21.43	0	30.27	0	0
33	3/4"	0	0	32.16	0	45.42	0	0
34	1"	0	0	53.60	0	75.71	0	0
35	1-1/2"	0	0	107.17	0	151.37	0	0
36	2"	0	0	171.50	0	242.23	0	0
37	3"	0	0	342.98	0	484.42	0	0
38	4"	0	0	535.93	0	756.95	0	0
39								
40	Gallage	-	0	7.04	0	11.96	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	39.98	0	56.47	0	0
48	Coml. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	<b>Subtotal</b>				7,408		11,070	3,662

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Beecher's Point

Docket No. 080121-WS

Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 4 of 4

Preparer: G Prettyman

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) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	58	141	21.43	1,243
3	3/4"	0	0	21.43	0
4	1"	0	0	21.43	0
5	1-1/2"	0	0	21.43	0
6	2"	0	0	21.43	0
7	3"	0	0	21.43	0
8	4"	0	0	21.43	0
9	<i>Gallonge cap</i>		6,000		
10	<i>Capped Usage</i>		126	7.04	887
11	<i>Usage Above Cap</i>		15		
12					
13	Total Residential	58	141		2,130
14	Average Bill				36.72
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	21.43	0
18	3/4"	0	0	32.16	0
19	1"	0	0	53.60	0
20	1-1/2"	0	0	107.17	0
21	2"	0	0	171.50	0
22	3"	0	0	342.98	0
23	4"	6	236	535.93	3,216
24					
25	<i>Gallonge</i>		236	7.04	1,664
26					
27					
28	Total Commercial	6	236		4,879
29	Average Bill				813.19
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	21.43	0
33	3/4"	0	0	32.16	0
34	1"	0	0	53.60	0
35	1-1/2"	0	0	107.17	0
36	2"	0	0	171.50	0
37	3"	0	0	342.98	0
38	4"	0	0	535.93	0
39					
40	<i>Gallonge</i>	-	0	7.04	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	39.98	0
48	Comrl. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				<b>7,009</b>

## Customer Monthly Billing Schedule

Florida Public Service Commission

Beecher's Point

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	45	3	0	0	0	0	48
2	Feb-07	45	3	0	0	0	0	48
3	Mar-07	45	3	0	0	0	0	48
4	Apr-07	45	2	0	0	0	0	47
5	May-07	45	2	0	0	0	0	47
6	Jun-07	44	1	0	0	0	0	45
7	Jul-07	44	1	0	0	0	0	45
8	Aug-07	43	1	0	0	0	0	44
9	Sep-07	43	1	0	0	0	0	44
10	Oct-07	43	1	0	0	0	0	44
11	Nov-07	43	1	0	0	0	0	44
12	Dec-07	43	1	0	0	0	0	44
13	Total Water	528	20	0	0	0	0	548

**SEWER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	16	1	0	0	0	0	17
15	Feb-07	16	1	0	0	0	0	17
16	Mar-07	16	1	0	0	0	0	17
17	Apr-07	16	1	0	0	0	0	17
18	May-07	16	1	0	0	0	0	17
19	Jun-07	15	1	0	0	0	0	16
20	Jul-07	15	1	0	0	0	0	16
21	Aug-07	14	1	0	0	0	0	15
22	Sep-07	14	1	0	0	0	0	15
23	Oct-07	14	1	0	0	0	0	15
24	Nov-07	14	1	0	0	0	0	15
25	Dec-07	14	1	0	0	0	0	15
26	Total Sewer	180	12	0	0	0	0	192

Miscellaneous Service Charges

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: E-4  
 Page: 1 of 2  
 Preparer: J Lihvarcik

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)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection	15.00	-			50.00	75.00		
2									
3	Normal Reconnect	15.00	-			50.00	75.00		
4									
5	Violation Reconnect	15.00	-			75.00	115.00		
6									
7	Premises Visit	10.00	-			50.00	75.00		
8									
9	Late Payment Fees	-				5.00			
10									

**SEWER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00	75.00		
12									
13	Normal Reconnect	15.00	-			50.00	75.00		
14									
15	Violation Reconnect	At Cost	-			Actual cost	Actual cost		
16									
17	Premises Visit	10.00	-			50.00	75.00		
18									
19	Late Payment Fees	-				5.00			
20									
21									

**DEPOSITS (REFUNDABLE)**

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	20.00		30.00	
24	not specified	5/8 X 3/4"	-		-	
25	not specified	1"	-		-	
26	not specified	1.5"	-		-	
27	not specified	Over 2"	-		-	
28						
29						
30	Residential	All sizes	-		-	
31	Residential	5/8 X 3/4"	-	74.71	-	131.83
32	Residential	1"	-	Two x Estimated Monthly Bill	-	Two x Estimated Monthly Bill
33	Residential	1.5"	-		-	
34	Residential	Over 2"	-		-	
35						
36	General	All sizes	-	Two x est'd monthly Bill	-	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-		-	
38	General	1"	-		-	
39	General	1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4  
Page: 2 of 2  
Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	<b>Field Employee</b>								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				<b>Rate</b>					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	<b>Field Employees Loaded Cost</b>					<u>20.27</u>			
17									
18	<b>Office Employee</b>								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				<b>Rate</b>					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	<b>Office Employees Loaded Cost</b>					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	<b>Collect Delinquent Account</b>						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	<b>Connections, Premises Visits / Service Calls After Hours</b>						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	<b>Reconnect Disconnected Service After Hours</b>						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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-07	0	0	0	0	0	0
2	Feb-07	0	0	0	0	0	0
3	Mar-07	15	0	0	0	0	15
4	Apr-07	0	0	0	0	0	0
5	May-07	0	0	0	0	0	0
6	Jun-07	0	0	0	0	0	0
7	Jul-07	0	0	0	0	0	0
8	Aug-07	0	0	0	0	0	0
9	Sep-07	0	0	0	0	0	0
10	Oct-07	0	0	0	0	0	0
11	Nov-07	0	0	0	0	0	0
12	Dec-07	15	0	0	0	0	15
13							
14	Total Water	30	0	0	0	0	30
15	Annual Events	2	0	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	100	0	0	0	0	100
<b>SEWER</b>							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Beecher's Point**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water  or Sewer

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

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

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
---	---	--	--

**Private Fire Protection Service****Florida Public Service Commission****Beecher's Point**

Schedule: E-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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****Beecher's Point****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

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

None

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: E-9  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,176	Included in overall cost of service	None
<b>SEWER</b>					
2	Regulatory Assessment Fee	Florida Public Service Comm.	774	Included in overall cost of service	None

## Service Availability Charges Schedule

Florida Public Service Commission

Beecher's Point

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	-	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: E-11  
 Page: 1 of 1  
 Preparer: J Lihvarcik

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study****Florida Public Service Commission****Beecher's Point**

Schedule: E-12

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

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.**

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ X ]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: G Prettyman

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

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

**See attached Bill Analyses**

**Beecher's Point  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138

DOCUMENT NUMBER - DATE

04352 MAY 22 8

FPSC - COMMISSION CLERK





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

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	0	380	212	6	163	
2	Feb-07	0	383	214	4	166	
3	Mar-07	0	426	238	4	185	
4	Apr-07	0	400	223	4	174	
5	May-07	0	405	187	9	209	
6	Jun-07	0	694	321	284	89	
7	Jul-07	0	319	148	4	168	
8	Aug-07	0	240	111	4	125	
9	Sep-07	0	255	222	14	19	
10	Oct-07	0	175	153	24	(1)	
11	Nov-07	0	407	355	34	19	
12	Dec-07	0	225	196	4	25	
13	<b>TOTAL</b>	<b>0</b>	<b>4,309</b>	<b>2,579</b>	<b>389</b>	<b>1,341</b>	<b>31.1%</b>

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: F-2  
Page: 1 of 1  
Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	0	0	0	0	0	252
2	Feb	0	0	0	0	0	293
3	Mar	0	0	0	0	0	228
4	Apr	0	0	0	0	0	216
5	May	0	0	0	0	0	170
6	Jun	0	0	0	0	0	181
7	Jul	0	0	0	0	0	245
8	Aug	0	0	0	0	0	175
9	Sep	0	0	0	0	0	230
10	Oct	0	0	0	0	0	311
11	Nov	0	0	0	0	0	245
12	Dec	0	0	0	0	0	161
13	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,707</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD	
<b>Inter-Connected</b>				
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		0	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	10/01/07	32,000	
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day		
		1	10/01/07	32,000
		2	10/30/07	27,500
		3	10/31/07	27,500
		4	10/28/07	20,667
		5	10/29/07	20,667
			Average	<u>25,667</u>
4	Average Daily Flow		0	
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0	

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Beecher's Point**

Schedule: F-4

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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 Protection.

Line No.	Description	Month	GPD
<b>Inter-Connected</b>			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>0</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>01/00/00</u>	<u>0</u>

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Beecher's Point  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

Schedule: F-5  
Page: 1 of 1  
Preparer: J Guastella

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim													
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	no	22.22	44.44	1.73	-	42.71	1.00	42.71	-	-	-	n/a	100.00%

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	no	22.22	1.00	1.73	-	42.71	-	-	-	-	-	0.00%	100.00%

\* This system does not have its own source of supply. Therefore, assets are considered 100% Used and Useful.

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	25,667	51,334	-	na	100.00%	-	32,000	1.00	2,493	-	29,507	-	na	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: F-6  
Page: 1 of 1  
Preparer: J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1		-	N/A	-	1.02	-	Inter-Connected	N/A		100.00%	
2	#N/A										

**Inflow and Infiltration Calculations**

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	2,377	19,016	-	-	19,016	3.60	1,801	657,277	101,540	758,817	1,015,400
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	47.12%	478,500	382,800	536,900	515,424	898,224	1,657,041	2,710,000	1,052,959	38.85%	N/A
5	#N/A										

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

**Florida Public Service Commission**

**Beecher's Point**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: F-7  
Page: 1 of 1  
Preparer: J Guastella

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
<b>Water</b>					
1	52.0	64	81.25%	81.25%	<b>100.00%</b>

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

<b>Sewer</b>					
2	57.1	44	129.85%	100.00%	<b>100.00%</b>

Inter-Connected

\* 2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Beecher's Point**

Schedule: F-8

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	52.0	90.1	89.3	
2	2004	52.3	91.4	87.7	
3	2005	53.0	76.5	86.1	
4	2006	53.9	89.4	84.5	
5	2007	53.0	83.2	82.9	
6	2008			81.4	-1.91%
7	2009			79.8	-1.95%
8	2010			78.2	-1.99%
9	2011			76.6	-2.03%
10	2012			75.0	-2.07%

5 yrs beyond 2007

X Coefficient(s) (1.588)

<b>SEWER</b>					
11	2003	18.0	42.0	42.0	
12	2004	18.1	42.1	42.1	
13	2005	18.0	42.0	42.2	
14	2006	19.0	43.0	42.3	
15	2007	18.0	42.0	42.4	
16	2008			42.5	0.22%
17	2009			42.6	0.22%
18	2010			42.7	0.22%
19	2011			42.8	0.21%
20	2012			42.9	0.21%

5 yrs beyond 2005

X Coefficient(s) 0.092



## Equivalent Residential Connections - Water

## Florida Public Service Commission

Beecher's Point

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	47	47	47.0	2,230	47.447	5,584	117.7	
2	2004	47	48	47.5	2,442	51.411	5,027	97.8	-16.92%
3	2005	48	47	47.5	2,102	44.253	4,287	96.9	-0.93%
4	2006	47	46	46.5	2,227	47.892	3,660	76.4	-21.11%
5	2007	46	43	44.5	3,037	68.254	3,221	47.2	-38.25%
Average Growth Through 5-Year Period (Col. 8)									-20.43%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	16	16	16.0	546	34.125	546	16.0	
2	2004	16	16	16.0	558	34.875	558	16.0	0.00%
3	2005	16	16	16.0	473	29.563	1,244	42.1	163.00%
4	2006	16	16	16.0	527	32.938	1,413	42.9	1.95%
5	2007	16	14	15.0	1,623	108.200	2,523	23.3	-45.65%
Average Growth Through 5-Year Period (Col. 8)									9.87%

**Beecher's Point**  
**INTERIM RATE SCHEDULES**  
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146

DOCUMENT NUMBER - DATE

04352 MAY 22 88

FPSC - COMMISSION CLERK



**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
<b>WATER</b>				
			49.9%	11.4%
1	<b>Residential</b>			
2	5/8" X 3/4"	16.38	24.55	18.25
3	3/4"	24.58	36.84	27.38
4	1"	40.95	61.38	45.62
5	1-1/2"	81.90	122.76	91.24
6	2"	131.03	196.40	145.98
7	3"	262.06	392.80	291.95
8	4"	409.48	613.76	456.19
9	6"	818.93	1,227.48	912.35
10	8"	1,310.31	1,964.00	1,459.78
11	10"	1,883.58	2,823.27	2,098.45
12	Gallorage, Block 1	4.07	6.10	4.53
13	Block 2	4.07	6.10	4.53
14	Block 3	4.07	6.10	4.53
15	<b>General Service</b>			
16	5/8" X 3/4"	16.38	24.55	18.25
17	3/4"	24.58	36.84	27.38
18	1"	40.95	61.38	45.62
19	1-1/2"	81.90	122.76	91.24
20	2"	131.03	196.40	145.98
21	3"	262.06	392.80	291.95
22	4"	409.48	613.76	456.19
23	6"	818.93	1,227.48	912.35
24	8"	1,310.31	1,964.00	1,459.78
25	10"	1,883.58	2,823.27	2,098.45
26	Gallorage charge	4.07	6.10	4.53
27	<b>Fire Protection</b>			
28	2"	10.92	16.37	12.17
29	3"	21.83	32.72	24.32
30	4"	34.14	51.17	38.03
31	6"	68.24	102.28	76.02
32	8"	109.20	163.68	121.66
33	10"	156.96	235.26	174.87

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>SEWER</b>			
		104.1%	57.0%
<b>Residential</b>			
All Meter Sizes	21.43	43.73	33.65
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallorage cap (gallons)	6,000	6,000	6,000
Gallorage charge	7.04	14.37	11.05
<b>General Service</b>			
5/8" X 3/4"	21.43	43.73	33.65
3/4"	32.16	65.63	50.49
1"	53.60	109.38	84.15
1-1/2"	107.17	218.70	168.26
2"	171.50	349.98	269.26
3"	342.98	699.91	538.48
4"	535.93	1,093.66	841.42
6"	1,071.86	2,187.33	1,682.84
8"	1,714.95	3,499.67	2,692.50
10"	2,465.24	5,030.78	3,870.47
Gallorage charge	7.04	14.37	11.05
<b>Flat Rate</b>			
Res. Wastewater Only	39.98	81.59	62.77
Cmrl. Wastewater Only	39.98	81.59	62.77
Sprinkler Heads	-	-	-
Reuse	-	-	-

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

## Florida Public Service Commission

**Beecher's Point**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: G-2  
 Page: 1 of 1  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	185,467	(17,918)	0	167,550	A-5
2	Utility Land & Land Rights	15,000		0	15,000	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(57,661)	5,933	0	(51,728)	A-9
5	Less: CIAC	(33,991)	0	0	(33,991)	A-12
6	Accumulated Amortization of CIAC	20,836	0	0	20,836	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	7,684		0	7,684	A-1
11	<b>Total Rate Base</b>	<b>137,336</b>	<b>(11,985)</b>	<b>0</b>	<b>125,351</b>	
<b>SEWER</b>						
12	Utility Plant in Service	366,798	0	0	366,798	A-6
13	Utility Land & Land Rights	22,251		0	22,251	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(70,084)	0	0	(70,084)	A-10
16	Less: CIAC	(20,577)	0	0	(20,577)	A-12
17	Accumulated Amortization of CIAC	16,484	0	0	16,484	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	2,989		0	2,989	A-2
21	<b>Total Rate Base</b>	<b>317,861</b>	<b>0</b>	<b>0</b>	<b>317,861</b>	

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

**Florida Public Service Commission**

**Beecher's Point**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

3	Utility Plant in Service	(17,918)	0
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
7	Accumulated Depreciation	5,933	0
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
12	Total Rate Base	(11,985)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Beecher's Point

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Water [ X ] Sewer [ X ]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	25,926		0	25,926	48,873	74,799	188.51%	49.9%	E-2w
2 Other Revenues	30		0	30	0	30			E-2w
3 OPERATING REVENUES	<u>25,956</u>	0	0	<u>25,956</u>	<u>48,873</u>	<u>74,829</u>			
4 Operation & Maintenance	46,188		0	46,188	722	46,910			B-5
5 Depreciation, net of CIAC Amort.	5,273	0	0	5,273		5,273			B-13
6 Amortization	530		0	530		530			
7 Taxes Other Than Income	10,260	(5,469)	0	4,791	2,198	6,988			B-15
8 Provision for Income Taxes	(12,886)		0	(12,886)	17,727	4,840			C-1
9 OPERATING EXPENSES	<u>49,364</u>	<u>(5,469)</u>	0	<u>43,895</u>	<u>20,646</u>	<u>64,541</u>			
10 NET OPERATING INCOME	<u>(23,408)</u>	<u>5,469</u>	0	<u>(17,939)</u>	<u>28,227</u>	<u>10,288</u>			
11 RATE BASE	<u>137,336</u>			<u>137,336</u>		<u>137,336</u>			A-1
12 RATE OF RETURN	<u>-17.04%</u>			<u>-13.06%</u>		<u>7.49%</u>			
<b>Sewer</b>									
13 Sewer Sales Revenues	17,067		0	17,067	95,155	112,222	557.55%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>17,067</u>	0	0	<u>17,067</u>	<u>95,155</u>	<u>112,222</u>			
16 Operation & Maintenance	50,910		0	50,910	1,405	52,316			B-6
17 Depreciation, net of CIAC Amort.	12,743	0	0	12,743		12,743			B-14
18 Amortization	222		0	222		222			
19 Taxes Other Than Income	739	6,882	0	7,620	4,279	11,899			B-15
20 Provision for Income Taxes	(23,297)		0	(23,297)	34,513	11,216			C-1
21 OPERATING EXPENSES	<u>41,317</u>	<u>6,882</u>	0	<u>48,199</u>	<u>40,198</u>	<u>88,397</u>			
22 NET OPERATING INCOME	<u>(24,250)</u>	<u>(6,882)</u>	0	<u>(31,132)</u>	<u>54,958</u>	<u>23,825</u>			
23 RATE BASE	<u>317,861</u>			<u>317,861</u>		<u>317,861</u>			A-2
24 RATE OF RETURN	<u>-7.63%</u>			<u>-9.79%</u>		<u>7.50%</u>			



## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

## Beecher's Point

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical  Projected Water  Sewer 

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>			
1	Depreciation Expense for Interim Rate purposes	<u>0</u>	<u>0</u>
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	<u>(5,469)</u>	<u>6,882</u>
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>48,873</u>	<u>95,155</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>722</u>	<u>1,405</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>2,199</u>	<u>4,282</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	25,956	17,067
18	Plus Required Revenue Adjustment	<u>48,873</u>	<u>95,155</u>
19	Rate Year Revenue at Proposed Rates	74,829	112,222
20			
21	Less Operating Expenses Before Income Taxes	(59,701)	(77,180)
22	Less Interest Expense	(2,580)	(5,965)
23	Taxable Income	12,548	29,077
24	Income Tax at Composite Rate of 38.58%	4,840	11,216
25	Less Income Tax at Present Rates	<u>12,886</u>	<u>23,297</u>
26			
27	Income Tax Adjustment	<u>17,727</u>	<u>34,513</u>

## Schedule of Requested Cost of Capital

Florida Public Service Commission

Beecher's Point  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ ] Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-6  
 Page: 1 of 1  
 Preparer: S Anzaldo

(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	50,425	36.72%	5.10%	1.87%	2,573	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	83,350	60.69%	9.25%	5.61%	7,708	D-2
5 Customer Deposits	118	0.09%	6.00%	0.01%	7	D-2
6 Accumulated Deferred Income Taxes	3,444	2.51%	0.00%	0.00%	0	D-2
7 Total	<u>137,336</u>	<u>100.00%</u>		<u>7.49%</u>	<u>10,288</u>	
<b>SEWER</b>						
8 Long-Term Debt	116,846	36.76%	5.10%	1.88%	5,963	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	193,141	60.76%	9.25%	5.62%	17,860	D-2
12 Customer Deposits	41	0.01%	6.00%	0.00%	2	D-2
13 Accumulated Deferred Income Taxes	7,834	2.46%	0.00%	0.00%	0	D-2
14 Total	<u>317,861</u>	<u>100.00%</u>		<u>7.50%</u>	<u>23,825</u>	

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