

**Chuluota
Water and Sewer**

Docket No. 080121-WS

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

Seminole County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP _____
- COB _____
- CTR _____
- EDR** _____
- GC _____
- OPC _____
- RCA _____
- SCR _____
- SCA _____
- SEC _____
- OTB _____

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER - DATE

04353 MAY 22 08

FPSC-COMMISSION CLERK



**Chuluota
RATE BASE**

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04353 MAY 22 88

FPSC-COMMISSION CLERK

Schedule of Water Rate Base

Florida Public Service Commission

Chuluota
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.

(1) Line No.	(2) Description	(3) Historical Test Year 2007		(5) Pro Forma Test Year		(7) Supporting Schedules	
		(4) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments		(6) Adjusted Average Balance
1	Utility Plant in Service	4,405,675	79,732	4,485,407	231,276	4,716,683	A-5
2	Utility Land & Land Rights	68,838	0	68,838	0	68,838	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	(898,319)	(11,434)	(909,753)	70,078	(839,675)	A-9
6	Less: CIAC	(1,370,783)	0	(1,370,783)	0	(1,370,783)	A-12
7	Accumulated Amortization of CIAC	268,200	2,550	270,750	0	270,750	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	159,242	159,242	58,127	217,369	A-17, A-3
12	Total Rate Base	2,473,612	230,090	2,703,702	359,481	3,063,183	

Schedule of Sewer Rate Base

Florida Public Service Commission

Chuluota
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & 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) Adjustments	(6) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1	Utility Plant in Service	6,382,832	34,026	6,416,858	59,389	6,476,247	A-6
2	Utility Land & Land Rights	282,362	0	282,362	0	282,362	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	(827,085)	(4,622)	(831,707)	(814)	(832,521)	A-10
6	Less: CIAC	(1,592,535)	0	(1,592,535)	0	(1,592,535)	A-12
7	Accumulated Amortization of CIAC	297,884	(19,533)	278,351	0	278,351	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	54,231	54,231	24,806	79,037	A-17, A-3
12	Total Rate Base	4,543,458	64,102	4,607,560	83,382	4,690,941	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Chuluota
 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	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	71,433	30,485	
3	Allocation of Corp Structures & Improvements	8,299	3,542	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>79,732</u>	<u>34,026</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	22,000	9,389	
10	Meter replacement cost	289,590	NA	
11	(Less) Retirement of existing meters	(80,314)	NA	
12		-	-	
13	Alternative Effluent Disposal Project	-	50,000	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>231,276</u>	<u>59,389</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>-</u>	<u>-</u>	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	9,777	4,172	
30	Allocation of Corp Structures & Improvements	852	364	
31		-	-	
32	PSC Depr Rate Correction	805	86	
33		-	-	
34	Total 2007 Adjustments	<u>11,434</u>	<u>4,622</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	76	32	
38	Meter Replacements			
39	Retirement of existing meters	(80,314)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	5,232	NA	
41	Salvage	4,928	NA	
42		-	-	
43	Alternative Effluent Disposal Project	-	781	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(70,078)</u>	<u>814</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Chuluota
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	CIAC			
2				A-12
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	2,550	(19,533)	
12	Total 2007 Adjustments	2,550	(19,533)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	159,242	54,231	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	58,127	24,806	

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

Florida Public Service Commission

Chuluota
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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

Chuluota
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	4,143,929	2,341,514
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	30,536	(16,466)
37	12/31/04 Balance	4,174,465	2,325,048
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	4,174,465	2,325,048
	2006		
42	Additions	266,710	405,570
43	Retirements	(42,946)	(39,975)
44	Adjustments	0	0
45	12/31/06 Balance	4,398,229	2,690,643
	2007		
46	Additions	399,256	4,314,085
47	Retirements	(148,349)	(7,213)
48	Adjustments	0	0
49	Allocations	93,074	39,720
50	12/31/07 Balance	4,742,209	7,037,236

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

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	1,556	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	233,155	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	89,906	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	104,280	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	201,134	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	1,402	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	68,838	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	207,048	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	6,142	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	112,408	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	0	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	1,095,905	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	1,593,964	0.00%	0	0	0.00%	0
28	333.4	Services	419,329	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	73,652	0.00%	0	209,276	0.00%	0
30	335.4	Hydrants	120,796	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	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	8,299	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	2,561	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	71,433	0.00%	0	22,000	0.00%	0
38	341.5	Transportation Equipment	53,943	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	34,852	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	17,351	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	5,862	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	23,557	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	5,972	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	900	0.00%	0	0	0.00%	0
46		TOTAL	<u>4,554,245</u>		<u>0</u>	<u>231,276</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

Schedule: A-5
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	102,469	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,280
14	311.2	Pumping Equipment	208,005	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	201,134
15	339.2	Other Plant & Misc. Equipment	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	67,457	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,838
18	304.3	Structures & Improvements	203,470	203,470	203,470	203,470	203,470	209,285	209,285	209,285	209,285	209,285	209,285	209,285	209,285	207,048
19	311.3	Pumping Equipment	3,305	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,142
20	320.3	Water Treatment Equipment	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,092,307	1,092,307	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,905
27	331.4	Transm. & Distribution Mains	1,582,497	1,572,115	1,572,115	1,572,115	1,572,115	1,572,115	1,587,270	1,587,270	1,587,270	1,587,270	1,587,270	1,587,270	1,754,843	1,593,964
28	333.4	Services	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329
29	334.4	Meters & Meter Installations	67,943	65,211	65,211	65,211	65,211	66,493	80,314	80,314	80,314	80,314	80,314	80,314	80,314	73,652
30	335.4	Hydrants	121,966	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,796
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	58,713	58,713	58,713	58,713	58,300	58,300	58,300	58,300	58,300	58,300	58,300	58,300	53,943
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,398,229	4,441,650	4,445,901	4,445,901	4,445,901	4,452,586	4,481,562	4,481,562	4,481,562	4,481,562	4,481,562	4,481,562	4,649,135	4,474,513
47		Subtotal Land & Land Rights	67,457	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,838

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

Docket No. 080121-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	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	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	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155	233,155
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906	89,906
13	310.2	Power Generation Equipment	102,469	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,431	104,280
14	311.2	Pumping Equipment	208,005	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	200,561	201,134
15	339.2	Other Plant & Misc. Equipment	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	67,457	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,838
18	304.3	Structures & Improvements	203,470	203,470	203,470	203,470	203,470	209,285	209,285	209,285	209,285	209,285	209,285	209,285	209,285	207,048
19	311.3	Pumping Equipment	3,305	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,142
20	320.3	Water Treatment Equipment	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408	112,408
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,092,307	1,092,307	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,096,559	1,095,905
27	331.4	Transm. & Distribution Mains	1,582,497	1,572,115	1,572,115	1,572,115	1,572,115	1,572,115	1,587,270	1,587,270	1,587,270	1,587,270	1,587,270	1,587,270	1,754,843	1,593,964
28	333.4	Services	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329	419,329
29	334.4	Meters & Meter Installations	67,943	65,211	65,211	65,211	65,211	66,493	80,314	80,314	80,314	80,314	80,314	80,314	80,314	73,652
30	335.4	Hydrants	121,966	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,699	120,796
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	8,028	8,191	8,191	8,191	8,191	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,299
36	340.5	Office Furniture & Equipment	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561
37	340.51	Computer Equipment	56,428	59,026	64,314	65,065	66,948	68,394	70,691	72,212	76,889	79,793	80,496	83,680	84,687	71,433
38	341.5	Transportation Equipment	0	58,713	58,713	58,713	58,713	58,300	58,300	58,300	58,300	58,300	58,300	58,300	58,300	53,943
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852	34,852
41	344.5	Laboratory Equipment	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351
42	345.5	Power Operated Equipment	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862
43	346.5	Communication Equipment	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557	23,557
44	347.5	Miscellaneous Equipment	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972
45	348.5	Other Tangible Plant	900	900	900	900	900	900	900	900	900	900	900	900	900	900
46		TOTAL	4,462,684	4,508,867	4,518,406	4,519,158	4,521,041	4,529,367	4,560,640	4,562,161	4,566,838	4,569,741	4,570,445	4,573,629	4,742,208	4,554,245
47		Subtotal Land & Land Rights	67,457	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,954	68,838

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Chuluota

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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		
			(4) 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	2,442	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	9,222	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	370,333	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	1,085,436	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	213,222	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	785	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	26,117	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	106,696	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	282,362	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	12,611	0.00%	0	50,000	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	4,123,190	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	137,192	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	67,476	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	142,325	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	37,358	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.	17,948	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	3,542	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	801	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	30,485	0.00%	0	9,389	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	11,672	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	6,506	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	2,110	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	8,484	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	905	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		6,699,220		0	59,389		0

Non-Used and Useful Plant - Summary**Florida Public Service Commission****Chuluota****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)
			<u>Historical Test Year</u> Adjusted Balance	<u>Pro Forma Test Year</u> Adjustments	<u>Adjusted Balance</u>	Supporting Schedules
Water						
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>	
Sewer						
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

Chuluota
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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

Chuluota
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	643,810	552,368
	2004		
34	Additions	60,162	32,989
35	Retirements	0	0
36	Adjustments	9,426	(20,224)
37	12/31/04 Balance	713,398	565,133
	2005		
38	Additions	60,101	32,989
39	Retirements	0	0
40	Adjustments	0	3
41	12/31/05 Balance	773,499	598,125
	2006		
42	Additions	83,575	50,660
43	Retirements	(42,946)	(39,975)
44	Adjustments	56,122	66,862
45	12/31/06 Balance	870,250	675,672
	2007		
46	Additions	137,897	315,414
47	Retirements	(148,349)	(7,213)
48	Adjustments	1,610	207
49	Allocations	17,142	7,316
50	12/31/07 Balance	878,550	991,396

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

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		
			(2) 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	749	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	37,706	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	27,337	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	33,696	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	63,071	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	71	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	85,857	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	187	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	5,483	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	0	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	183,581	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	307,151	0.00%	0	0	0.00%	0
28	333.4	Services	95,967	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(17,481)	0.00%	0	(70,154)	0.00%	0
30	335.4	Hydrants	13,599	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	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	852	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	2,127	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9,777	0.00%	0	76	0.00%	0
38	341.5	Transportation Equipment	4,878	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	23,644	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	14,742	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	5,557	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	8,340	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	2,673	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	187	0.00%	0	0	0.00%	0
46		TOTAL	<u>909,753</u>		<u>0</u>	<u>(70,078)</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Chuluota
 Docket No. 080121-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	729	732	736	739	742	745	749	752	755	758	762	765	768	749
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	33,824	34,472	35,119	35,767	36,415	37,062	37,710	38,358	39,005	39,653	40,301	40,948	41,596	37,710
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	26,051	26,265	26,479	26,693	26,908	27,122	27,336	27,550	27,764	27,978	28,192	28,406	28,620	27,336
13	310.2	Power Generation Equipment	31,085	31,520	31,955	32,390	32,826	33,261	33,696	34,131	34,566	35,001	35,436	35,871	36,307	33,696
14	311.2	Pumping Equipment	64,976	58,317	59,152	59,988	60,824	61,659	62,495	63,331	64,166	65,002	65,838	66,673	67,509	63,071
15	339.2	Other Plant & Misc. Equipment	32	39	45	52	58	65	71	78	84	91	97	104	110	71
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	86,325	86,855	87,384	87,914	88,444	88,974	89,504	84,084	84,629	85,174	85,719	86,264	86,809	85,857
19	311.3	Pumping Equipment	28	54	81	107	134	160	187	214	240	267	293	320	347	187
20	320.3	Water Treatment Equipment	2,926	3,361	3,797	4,232	4,667	5,102	5,538	5,973	6,408	6,844	7,279	7,714	8,150	5,538
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	167,910	170,370	172,840	175,309	177,779	180,249	182,719	185,188	187,658	190,128	192,597	195,067	197,537	182,719
27	331.4	Transm. & Distribution Mains	315,087	307,133	310,180	313,226	316,273	319,320	307,382	310,458	313,534	316,610	319,686	322,762	221,317	307,151
28	333.4	Services	90,725	91,599	92,473	93,346	94,220	95,093	95,967	96,841	97,714	98,588	99,461	100,335	101,209	95,967
29	334.4	Meters & Meter Installations	(16,729)	(19,189)	(18,917)	(18,645)	(18,374)	(18,097)	(17,762)	(17,427)	(17,093)	(16,758)	(16,424)	(16,089)	(15,754)	(17,481)
30	335.4	Hydrants	13,429	12,386	12,609	12,833	13,056	13,280	13,503	13,727	13,950	14,174	14,397	14,621	14,844	13,601
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	2,042	2,056	2,070	2,084	2,099	2,113	2,127	2,141	2,156	2,170	2,184	2,198	2,212	2,127
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	815	1,631	2,446	3,262	4,077	4,881	5,691	6,501	7,310	8,120	8,930	9,740	4,877
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	22,555	22,737	22,918	23,100	23,281	23,463	23,644	23,826	24,007	24,189	24,370	24,552	24,733	23,644
41	344.5	Laboratory Equipment	14,163	14,260	14,356	14,453	14,549	14,645	14,742	14,838	14,935	15,031	15,127	15,224	15,320	14,742
42	345.5	Power Operated Equipment	5,313	5,354	5,394	5,435	5,476	5,517	5,557	5,598	5,639	5,679	5,720	5,761	5,802	5,557
43	346.5	Communication Equipment	7,162	7,358	7,555	7,751	7,947	8,144	8,340	8,536	8,733	8,929	9,125	9,321	9,518	8,340
44	347.5	Miscellaneous Equipment	2,474	2,507	2,540	2,574	2,607	2,640	2,673	2,706	2,739	2,773	2,806	2,839	2,872	2,673
45	348.5	Other Tangible Plant	142	150	157	165	172	180	187	195	202	210	217	225	232	187
46		TOTAL	870,250	859,151	870,555	881,960	893,365	898,789	895,281	906,787	918,293	929,800	941,306	952,812	859,797	898,319

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Chuluota

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Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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	729	732	736	739	742	745	749	752	755	758	762	765	768	749
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	33,824	34,471	35,118	35,765	36,412	37,059	37,706	38,353	39,000	39,647	40,294	40,941	41,588	37,706
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	26,051	26,266	26,480	26,694	26,908	27,123	27,337	27,551	27,766	27,980	28,194	28,408	28,623	27,337
13	310.2	Power Generation Equipment	31,085	31,520	31,955	32,390	32,826	33,261	33,696	34,131	34,566	35,001	35,436	35,871	36,307	33,696
14	311.2	Pumping Equipment	64,976	58,317	58,152	59,988	60,824	61,659	62,495	63,331	64,166	65,002	65,838	66,673	67,509	63,071
15	339.2	Other Plant & Misc. Equipment	32	39	45	52	58	65	71	78	84	91	97	104	110	71
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	86,325	86,855	87,384	87,914	88,444	88,974	89,504	90,034	90,564	91,094	91,624	92,154	92,684	86,857
19	311.3	Pumping Equipment	28	54	81	107	134	160	187	214	240	267	293	320	347	187
20	320.3	Water Treatment Equipment	2,926	3,352	3,778	4,205	4,631	5,057	5,483	5,909	6,336	6,762	7,188	7,614	8,041	5,483
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	167,910	170,513	173,127	175,740	178,354	180,967	183,580	186,194	188,807	191,421	194,034	196,648	199,261	183,581
27	331.4	Transm. & Distribution Mains	315,087	307,133	310,180	313,226	316,273	319,320	307,382	310,458	313,534	316,610	319,686	322,762	221,317	307,151
28	333.4	Services	90,725	91,599	92,473	93,346	94,220	95,093	95,967	96,841	97,714	98,588	99,461	100,335	101,209	95,967
29	334.4	Meters & Meter Installations	(16,729)	(19,189)	(18,917)	(18,645)	(18,374)	(18,097)	(17,762)	(17,427)	(17,093)	(16,758)	(16,424)	(16,089)	(15,754)	(17,481)
30	335.4	Hydrants	13,429	12,385	12,609	12,832	13,055	13,279	13,502	13,725	13,948	14,172	14,395	14,618	14,842	13,599
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	749	766	783	800	817	834	852	869	887	904	922	939	957	852
36	340.5	Office Furniture & Equipment	2,042	2,056	2,070	2,084	2,099	2,113	2,127	2,141	2,156	2,170	2,184	2,198	2,212	2,127
37	340.51	Computer Equipment	4,069	4,889	5,783	6,687	7,617	8,567	9,549	10,552	11,620	12,728	13,847	15,009	16,186	9,777
38	341.5	Transportation Equipment	0	816	1,631	2,447	3,262	4,072	4,882	5,692	6,502	7,312	8,122	8,932	9,742	4,878
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	22,555	22,737	22,918	23,100	23,281	23,463	23,644	23,826	24,007	24,189	24,370	24,552	24,733	23,644
41	344.5	Laboratory Equipment	14,163	14,260	14,356	14,453	14,549	14,645	14,742	14,838	14,935	15,031	15,127	15,224	15,320	14,742
42	345.5	Power Operated Equipment	5,313	5,354	5,394	5,435	5,476	5,517	5,557	5,598	5,639	5,679	5,720	5,761	5,802	5,557
43	346.5	Communication Equipment	7,162	7,358	7,555	7,751	7,947	8,144	8,340	8,536	8,733	8,929	9,125	9,321	9,518	8,340
44	347.5	Miscellaneous Equipment	2,474	2,507	2,540	2,574	2,607	2,640	2,673	2,706	2,739	2,773	2,806	2,839	2,872	2,673
45	348.5	Other Tangible Plant	142	150	157	165	172	180	187	195	202	210	217	225	232	187
46		TOTAL	875,068	864,940	877,389	889,848	902,334	908,860	906,486	919,147	931,873	944,639	957,416	970,236	878,549	809,753

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

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Preparer: R Griffin/J Guastella

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	1,367	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	4,641	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	110,579	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	177,151	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	35,830	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	863	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	19,351	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	80,585	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	6,346	0.00%	0	781	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	180,019	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	77,918	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	30,658	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	57,780	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	21,915	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.	1,242	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	364	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	777	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	4,172	0.00%	0	32	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	8,648	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	5,528	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	2,069	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	3,062	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	842	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	<u>831,707</u>		<u>0</u>	<u>814</u>		<u>0</u>

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Chuluota
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	1,336	1,341	1,347	1,352	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,367
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,497	4,521	4,545	4,569	4,593	4,617	4,641	4,665	4,689	4,713	4,737	4,761	4,785	4,641
8	356.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	110,705	105,475	106,501	107,528	108,555	109,581	109,654	110,682	111,711	112,740	113,769	114,797	115,826	110,579
10	361.2	Collection Sewers - Gravity	165,090	167,100	169,110	171,121	173,131	175,141	177,151	179,161	181,171	183,181	185,191	187,202	189,212	177,151
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	33,025	33,492	33,960	34,428	34,895	35,363	35,830	36,298	36,766	37,233	37,701	38,168	38,636	35,830
13	364.2	Flow Measuring Devices	785	785	785	785	785	785	785	785	785	785	785	785	785	785
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	18,916	18,988	19,061	19,133	19,206	19,278	19,351	19,423	19,496	19,568	19,641	19,714	19,786	19,351
21	371.3	Pumping Equipment	77,621	78,077	78,578	79,079	79,580	80,081	80,582	81,082	81,583	82,084	82,585	83,086	83,587	80,585
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	6,149	6,182	6,215	6,248	6,281	6,313	6,346	6,379	6,412	6,445	6,478	6,511	6,543	6,346
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	56,298	76,918	97,538	118,158	138,778	159,399	180,019	200,639	221,259	241,879	262,499	283,119	303,740	180,019
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	75,632	76,013	76,394	76,775	77,156	77,537	77,918	78,299	78,680	79,061	79,443	79,824	80,205	77,918
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	29,603	29,779	29,955	30,131	30,307	30,482	30,658	30,834	31,010	31,186	31,361	31,537	31,713	30,858
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	53,826	54,485	55,144	55,803	56,462	57,121	57,780	58,439	59,097	59,756	60,415	61,074	61,733	57,780
38	381.5	Plant Sewers	21,381	21,470	21,559	21,648	21,737	21,826	21,915	22,004	22,093	22,182	22,270	22,359	22,448	21,915
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.	1,034	1,068	1,103	1,138	1,173	1,208	1,242	1,277	1,312	1,347	1,381	1,416	1,451	1,242
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	751	755	760	764	769	773	777	782	786	791	795	800	801	777
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	8,284	8,345	8,405	8,466	8,527	8,588	8,648	8,709	8,770	8,831	8,892	8,952	9,013	8,648
58	394.7	Laboratory Equipment	5,311	5,347	5,383	5,419	5,455	5,491	5,528	5,564	5,600	5,636	5,672	5,708	5,744	5,528
59	395.7	Power Operated Equipment	1,981	1,996	2,010	2,025	2,040	2,054	2,069	2,084	2,098	2,110	2,110	2,110	2,110	2,081
60	396.7	Communication Equipment	2,638	2,708	2,779	2,850	2,920	2,991	3,062	3,132	3,203	3,274	3,345	3,415	3,486	3,062
61	397.7	Miscellaneous Equipment	812	817	822	827	832	837	842	847	852	857	862	867	872	842
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	675,673	695,663	721,964	748,245	774,536	800,827	826,164	852,458	878,751	905,041	931,320	957,598	983,874	827,085

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Chuluota

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

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 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	1,336	1,341	1,347	1,352	1,357	1,362	1,367	1,372	1,377	1,382	1,387	1,392	1,397	1,387
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,497	4,521	4,545	4,569	4,593	4,617	4,641	4,665	4,689	4,713	4,737	4,761	4,785	4,841
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	110,705	105,475	106,501	107,528	108,555	109,581	109,654	110,682	111,711	112,740	113,769	114,797	115,826	110,579
10	361.2	Collection Sewers - Gravity	165,090	167,100	169,110	171,121	173,131	175,141	177,151	179,161	181,171	183,181	185,191	187,202	189,212	177,151
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	33,025	33,492	33,960	34,428	34,895	35,363	35,830	36,298	36,766	37,233	37,701	38,168	38,636	35,830
13	364.2	Flow Measuring Devices	785	798	811	824	837	850	863	877	890	903	916	929	942	863
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	18,916	18,988	19,061	19,133	19,206	19,278	19,351	19,423	19,496	19,568	19,641	19,714	19,786	19,351
21	371.3	Pumping Equipment	77,621	78,077	78,578	79,079	79,580	80,081	80,582	81,082	81,583	82,084	82,585	83,086	83,587	80,585
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	6,149	6,182	6,215	6,248	6,281	6,313	6,346	6,379	6,412	6,445	6,478	6,511	6,543	6,348
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	56,298	76,918	97,538	118,158	138,778	159,399	180,019	200,639	221,259	241,879	262,499	283,119	303,740	180,019
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	75,832	76,013	76,394	76,775	77,156	77,537	77,918	78,299	78,680	79,061	79,443	79,824	80,205	77,918
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	29,803	29,779	29,955	30,131	30,307	30,482	30,658	30,834	31,010	31,186	31,361	31,537	31,713	30,658
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	53,826	54,485	55,144	55,803	56,462	57,121	57,780	58,439	59,097	59,756	60,415	61,074	61,733	57,780
38	381.5	Plant Sewers	21,381	21,470	21,559	21,648	21,737	21,826	21,915	22,004	22,093	22,182	22,270	22,359	22,448	21,915
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.	1,034	1,068	1,103	1,138	1,173	1,208	1,242	1,277	1,312	1,347	1,381	1,416	1,451	1,242
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	320	327	334	341	349	356	364	371	378	386	393	401	408	364
53	390.7	Office Furniture & Equipment	751	755	760	764	769	773	777	782	786	791	795	800	804	777
54	390.7	Computer Equipment	1,737	2,087	2,488	2,854	3,250	3,656	4,075	4,503	4,959	5,432	5,909	6,405	6,907	4,172
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	8,284	8,345	8,406	8,466	8,527	8,588	8,648	8,709	8,770	8,831	8,892	8,952	9,013	8,648
58	394.7	Laboratory Equipment	5,311	5,347	5,383	5,419	5,455	5,491	5,528	5,564	5,600	5,636	5,672	5,708	5,744	5,528
59	395.7	Power Operated Equipment	1,981	1,996	2,010	2,025	2,040	2,054	2,069	2,084	2,099	2,113	2,127	2,142	2,157	2,089
60	396.7	Communication Equipment	2,838	2,708	2,779	2,850	2,920	2,991	3,062	3,132	3,203	3,274	3,345	3,415	3,486	3,082
61	397.7	Miscellaneous Equipment	812	817	822	827	832	837	842	847	852	857	862	867	872	842
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	677,729	698,069	724,782	751,479	778,188	804,905	830,661	857,423	884,193	910,960	937,771	964,580	991,396	831,707

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

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-11
Page: 1 of 2
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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

Chuluota

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	1,196,249	1,440,137
	2004		
26	Additions	32,697	5,850
27	Adjustments	(3,222)	(183,066)
28	12/31/04 Balance	1,225,724	1,262,921
	2005		
29	Additions	108,660	76,420
30	Adjustments	0	0
31	12/31/05 Balance	1,334,384	1,339,341
	2006		
32	Additions	76,262	64,148
33	Adjustments	(62,275)	178,516
34	12/31/06 Balance	1,348,371	1,582,005
	2007		
35	Additions	36,453	18,675
36	Adjustments	0	0
37	12/31/07 Balance	1,384,824	1,600,680

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 1 of 3

Preparer: R Griffin/J Guastella

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) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	621,418	0.00%	0		0.00%	0
4	334	Meter Fees	120,594	0.00%	0		0.00%	0
5	331	Main Extension Charge	116,504	0.00%	0		0.00%	0
6	333	Service Installation Fees	56,654	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>915,170</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	298,872	0.00%	0		0.00%	0
12	333	Services	76,589	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	80,152	0.00%	0		0.00%	0
15		Total Property CIAC	<u>455,613</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>1,370,783</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	1,062,001	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	99,917	0.00%	0		0.00%	0
24	363	Service Installation Fees	88,028	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>1,249,945</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	1,121	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	296,139	0.00%	0		0.00%	0
31	363	Services to Customers	45,330	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>342,590</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>1,592,535</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Chuluota
 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		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	616,249	618,349	619,049	619,749	622,549	622,549	622,549	622,549	622,549	622,549	623,249	623,249	623,249	621,418
4	334	Meter Fees	118,400	118,670	119,030	119,120	120,470	120,740	121,460	121,460	121,460	121,460	121,640	121,910	121,910	120,594
5	331	Main Extension Charge	104,942	106,280	108,064	108,510	115,200	116,538	120,106	120,106	120,106	120,106	123,970	125,308	125,308	116,504
6	333	Service Installation Fees	53,167	53,596	54,168	54,311	56,456	56,885	58,029	58,029	58,029	58,029	58,315	58,744	58,744	56,664
7		Total Cash CIAC	892,758	896,895	900,311	901,690	914,675	916,712	922,144	922,144	922,144	922,144	927,174	928,211	928,211	915,170
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	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
12	333	Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
15		Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
16																
17		Total Water CIAC	1,348,371	1,352,508	1,355,924	1,357,303	1,370,288	1,372,325	1,377,757	1,377,757	1,377,757	1,377,757	1,382,787	1,384,824	1,384,824	1,370,783
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	92,277	92,277	93,237	93,237	98,517	99,477	103,317	103,317	103,317	103,317	104,582	106,022	106,022	99,917
24	363	Service Installation Fees	85,138	85,138	85,648	85,648	87,518	88,028	89,388	89,388	89,388	89,388	89,558	90,068	90,068	88,028
25		Total Cash CIAC	1,239,415	1,239,415	1,240,885	1,240,885	1,248,035	1,249,605	1,254,705	1,254,705	1,254,705	1,254,705	1,256,140	1,258,090	1,258,090	1,249,945
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	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
30	361	Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
31	363	Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
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	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
38																
39		Total Sewer CIAC	1,582,005	1,582,005	1,583,475	1,583,475	1,590,625	1,592,095	1,597,295	1,597,295	1,597,295	1,597,295	1,598,730	1,600,680	1,600,680	1,592,535

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
Chuluota
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission
 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	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	616,249	618,349	619,049	619,749	622,549	622,549	622,549	622,549	622,549	622,549	623,249	623,249	623,249	621,418
4	334 Meter Fees	118,400	118,670	119,030	119,120	120,470	120,740	121,460	121,460	121,460	121,460	121,640	121,910	121,910	120,594
5	331 Main Extension Charge	104,942	106,280	108,064	108,510	115,200	118,538	120,106	120,106	120,106	120,106	123,970	125,308	125,308	116,504
6	333 Service Installation Fees	53,167	53,596	54,168	54,311	56,456	56,885	58,029	58,029	58,029	58,029	58,315	58,744	58,744	56,654
7	Total Cash CIAC	892,758	896,895	900,311	901,690	914,675	916,712	922,144	922,144	922,144	922,144	927,174	929,211	929,211	915,170
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	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872	298,872
12	333 Services	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589	76,589
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152	80,152
15	Total Property CIAC	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613	455,613
16															
17	Total Water CIAC	1,348,371	1,352,508	1,355,924	1,357,303	1,370,288	1,372,325	1,377,757	1,377,757	1,377,757	1,377,757	1,382,787	1,384,824	1,384,824	1,370,783
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001	1,062,001
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	92,277	92,277	93,237	93,237	96,517	99,477	103,317	103,317	103,317	103,317	104,582	106,022	106,022	99,917
24	363 Service Installation Fees	85,138	85,138	85,648	85,648	87,518	88,028	89,388	89,388	89,388	89,388	89,558	90,068	90,068	88,028
25	Total Cash CIAC	1,239,415	1,239,415	1,240,885	1,240,885	1,248,035	1,249,505	1,254,705	1,254,705	1,254,705	1,254,705	1,258,140	1,258,090	1,258,090	1,249,945
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	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
30	361 Collection Sewers- Gravity	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139	296,139
31	363 Services to Customers	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330	45,330
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	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590	342,590
38															
39	Total Sewer CIAC	1,582,005	1,582,005	1,583,475	1,583,475	1,590,625	1,592,095	1,597,295	1,597,295	1,597,295	1,597,295	1,598,730	1,600,680	1,600,680	1,592,535

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

Florida Public Service Commission

Chuluota
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
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
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

Chuluota
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	166,156	166,036
	2004		
26	Additions	12,441	14,538
27	Adjustments	(1,440)	(2,010)
28	12/31/04 Balance	177,157	178,564
	2005		
29	Additions	13,076	15,344
30	Adjustments	0	0
31	12/31/05 Balance	190,233	193,908
	2006		
32	Additions	85,443	110,082
33	Adjustments	(24,076)	(27,872)
34	12/31/06 Balance	251,600	276,118
	2007		
35	Additions	33,425	43,618
36	Adjustments	5,035	(39,073)
37	12/31/07 Balance	290,060	280,663

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Chuluota

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) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	225,451	0.00%	0		0.00%	0
4	334 Meter Fees	11,349	0.00%	0		0.00%	0
5	331 Main Extension Charge	7,270	0.00%	0		0.00%	0
6	333 Service Installation Fees	1,547	0.00%	0		0.00%	0
7	Total Cash	<u>245,617</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	19,085	0.00%	0		0.00%	0
12	333 Services	3,354	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	2,694	0.00%	0		0.00%	0
15	Total Property	<u>25,133</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>270,750</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	229,509	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	5,337	0.00%	0		0.00%	0
24	363 Service Installation Fees	22,006	0.00%	0		0.00%	0
25	Total Cash	<u>256,852</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	62	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	19,452	0.00%	0		0.00%	0
31	363 Services to Customers	1,986	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	<u>21,499</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>278,351</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Chuluota
 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		WATER														
2		Cash														
3	320	Water Treatment Equipment	211,335	213,369	215,401	217,431	219,450	221,488	223,521	225,584	227,648	229,711	231,775	233,839	235,904	223,572
4	334	Meter Fees	8,343	8,773	9,203	9,632	10,062	10,492	10,933	11,376	11,818	12,281	12,704	13,148	13,593	10,949
5	331	Main Extension Charge	5,942	6,121	6,302	6,484	6,675	6,868	7,071	7,275	7,478	7,682	7,886	8,098	8,311	7,092
6	333	Service Installation Fees	846	943	1,041	1,139	1,240	1,341	1,446	1,552	1,658	1,764	1,870	1,977	2,084	1,454
7		Total Cash AAC	226,467	229,207	231,947	234,687	237,427	240,187	242,971	245,787	248,603	251,419	254,235	257,082	259,892	243,067
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	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085
12	333	Services	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694
15		Total Property AAC	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133
16																
17		Total Water AAC	251,600	254,340	257,080	259,820	262,560	265,300	268,104	270,920	273,738	276,552	279,368	282,195	285,025	268,200
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,508	229,509
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	4,196	6,012	7,833	9,653	11,504	13,358	15,242	17,132	19,021	20,911	22,800	24,708	26,618	15,307
24	363	Service Installation Fees	20,914	22,715	24,513	26,311	28,078	29,842	31,594	33,352	35,109	36,867	38,624	40,386	42,110	31,589
25		Total Cash AAC	254,619	258,237	261,855	265,473	269,091	272,709	276,346	279,993	283,640	287,287	290,934	294,584	298,237	276,385
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	62	62	62	62	62	62	62	62	62	62	62	62	62	62
30	381	Collection Sewers- Gravity	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452
31	363	Services to Customers	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986
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	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499
38																
39		Total Sewer AAC	276,118	279,736	283,354	286,972	290,590	294,208	297,845	301,492	305,139	308,786	312,433	316,083	319,736	297,884

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

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	WATER														
2	Cash														
3	320 Water Treatment Equipment	211,335	213,677	216,022	218,370	220,728	223,086	225,444	227,802	230,160	232,518	234,879	237,240	239,601	225,451
4	334 Meter Fees	8,343	8,838	9,334	9,830	10,332	10,835	11,341	11,847	12,353	12,860	13,366	13,874	14,382	11,349
5	331 Main Extension Charge	5,942	6,148	6,357	6,568	6,791	7,017	7,249	7,482	7,715	7,948	8,188	8,431	8,674	7,270
6	333 Service Installation Fees	846	958	1,071	1,184	1,302	1,420	1,541	1,662	1,783	1,904	2,025	2,146	2,270	1,547
7	Total Cash AAC	226,467	229,621	232,784	235,951	239,152	242,358	245,576	248,794	252,012	255,229	258,459	261,693	264,927	245,617
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	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085
12	333 Services	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694
15	Total Property AAC	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133	25,133
16															
17	Total Water AAC	251,600	254,754	257,917	261,085	264,266	267,491	270,709	273,927	277,145	280,363	283,592	286,826	290,060	270,760
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509	229,509
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	381 Main Extension Charge	4,196	4,375	4,555	4,736	4,927	5,120	5,320	5,520	5,720	5,921	6,123	6,329	6,534	5,337
24	363 Service Installation Fees	20,914	21,091	21,270	21,448	21,630	21,814	22,000	22,186	22,373	22,559	22,745	22,933	23,121	22,006
25	Total Cash AAC	254,619	254,975	255,334	255,693	256,066	256,443	256,829	257,216	257,602	257,988	258,378	258,771	259,164	258,852
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	62	62	62	62	62	62	62	62	62	62	62	62	62	62
30	381 Collection Sewers- Gravity	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452
31	363 Services to Customers	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986
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	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499	21,499
38															
39	Total Sewer AAC	276,118	276,474	276,833	277,192	277,566	277,942	278,328	278,715	279,101	279,488	279,877	280,270	280,663	278,351

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Chuluota
 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

Chuluota
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.	Water Year End Balance	Sewer Year End Balance
Description		

Not Applicable. Advances For Construction are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Chuluota
 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	For All Systems:		
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	TOTAL CURRENT ASSETS	<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	TOTAL CURRENT & ACC. LIABILITIES	<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	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	3.699%	3.741%
25	Assets Allocated - Water (line 10 x line 23)	96,305	99,448
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(79,456)	(12,588)
27			
28	Allocation Percentage - Sewer	1.610%	1.597%
29	Assets Allocated - Sewer (line 7 x line 17)	41,920	42,441
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(34,586)	(5,372)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	35,552	33,577
39	Sewer	6,759	6,384
40			
41	Other Deferred Debits		
42	Water	25,402	38,805
43	Sewer	916	10,779
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>77,803</u>	<u>159,242</u>
47	Sewer (Lines 29-30+35+39+43)	<u>15,009</u>	<u>54,231</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Chuluota

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 Arzaldo

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	85,968,260	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	7,003,882	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	1,496,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(63,655)	(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)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,928)
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)		(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	1,581,082	1,529,754	1,499,121	1,892,523
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	508,789	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	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,830	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Chuluota
 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-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)	(15,460,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,138,123	22,517,338
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)	(1,868,643)	(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	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	908,261	1,227,086	888,065	1,071,106	(515,541)	(917,277)	854,112
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	26,827,275	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	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,185,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	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

**Chuluota
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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DOCUMENT NUMBER - DATE
 04353 MAY 22 88
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Schedule of Water Net Operating Income

Florida Public Service Commission

Chuluota
 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.

Line No.	(1) Description	(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	772,063	442	772,505	0	772,505	335,270	1,107,775	B-4, E-2
2	Operation & Maintenance	378,870	45,699	424,569	65,277	489,846	4,951	494,798	B-5
3	Depreciation, net of CIAC Amort., U&U	104,471	8,899	113,370	7,065	120,435	0	120,435	B-13
4	Amortization	0	3,950	3,950	0	3,950	0	3,950	B-3
5	Taxes Other Than Income	116,812	(17,837)	98,975	9,425	108,400	15,087	123,487	B-15
6	Provision for Income Taxes	66,314	(35,432)	30,882	(34,209)	(3,327)	121,601	118,273	C-1, B-3
7	OPERATING EXPENSES	666,467	5,279	671,746	47,559	719,305	141,639	860,944	
8	NET OPERATING INCOME	105,596	(4,837)	100,759	(47,559)	53,201	193,631	246,832	
9	RATE BASE	2,473,612	230,090	2,703,702	359,481	3,063,183		3,063,183	A-1
10	RATE OF RETURN	4.27%		3.73%				8.06%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Chuluota

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Per Books 2007	Utility Test Year Adjustment	Adjusted Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedules
Description								
1 OPERATING REVENUES	436,466	85,822	522,288	0	522,288	778,584	1,300,872	B-4, E-2
2 Operation & Maintenance	208,625	19,536	228,161	18,121	246,282	11,499	257,780	B-6
3 Depreciation, net of CIAC Amort., U&U	271,796	44,539	316,335	1,564	317,899	0	317,899	B-14
4 Amortization	0	751	751	0	751	0	751	B-3
5 Taxes Other Than Income	18,571	40,324	58,895	58,013	116,908	35,036	151,944	B-15
6 Provision for Income Taxes	(24,119)	(41,568)	(65,687)	(30,591)	(96,278)	282,388	186,110	C-1, B-3
7 OPERATING EXPENSES	474,873	63,582	538,455	47,107	585,562	328,923	914,485	
8 NET OPERATING INCOME	(38,406)	22,240	(16,166)	(47,107)	(63,274)	449,661	386,387	
9 RATE BASE	4,543,458	64,102	4,607,560	83,382	4,690,941		4,690,941	A-2
10 RATE OF RETURN	-0.85%		-0.35%				8.24%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 1 of 4

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue			
4		Billed less Booked Revenue	442		E-2
5		TOTAL REVENUE ADJUSTMENTS		85,822	
6			442	85,822	
7	B	OPERATIONS & MAINTENANCE			
8	601/701	Salaries & Wages - Employees			B-5, B-6
		Normalize 2007 employee terminations & New Hires	(1,844)	(2,310)	
9	601/701				
		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	957	438	
10	603/703	Salaries & Wages - Officers, Exec.			
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
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	0	0	
20	633/733	Contractual Services - Legal	1,683	719	
21	634/734	Contractual Services - Mgmt. Fees	332	142	
22	634/734		278	118	
		Normalize 2007 Audit Fees	184	79	
23	634/734				
		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	14	6	
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other			
26	641/741	Rental of Building/Real Prop.	1,413	603	
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			
38	675/775		44,259	20,415	
		Normalize 2007 Intercompany allocations	(961)	(410)	
39	675/775				
		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(618)	(264)	
		Normalize 2007 Intercompany misallocation due to Fairways			
40					
41					
42		TOTAL O&M ADJUSTMENTS	45,699	19,536	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota
 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	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	12,116	5,171	
4	Allocation of Corp Structures & Improvements	208	89	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	1,610	207	
7	PSC Depr Rate Correction, Amort CIAC	(5,035)	39,073	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>8,899</u>	<u>44,539</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	3,950	751	
14		0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>3,950</u>	<u>751</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	20	3,862	
20	Payroll tax adjustment	12,869	5,735	
21	Property tax adjustment	(30,726)	30,726	
22	Property tax adjustment	0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(17,837)</u>	<u>40,324</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(35,432)	(41,568)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(35,432)</u>	<u>(41,568)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>5,279</u>	<u>63,582</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

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

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		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08 3,868	1,768	
5	601/701		Market Based Increases 5,569	2,139	
6	601/701		New Rates Manager & Controller 6,360	2,715	
7	601/701		Lake County Facility Operator II 58	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 2,649	1,215	
11	618/710	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	Ammonia for Chloramination in Chuluota 22,680	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 187	80	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08 726	310	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 56	24	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers (2,274)	(971)	
24	634/734		Additional 2008 Service Co employee benefits 495	211	
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08 308	132	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08 24	10	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers (1,978)	(845)	
29	636/736		Additional 2008 ACO employee benefits 2,221	948	
30	636/736		0	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent 314	134	
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal 2,395	1,022	
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 19,376	8,269	
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) 2,245	958	
44					
45					
46		TOTAL O&M ADJUSTMENTS	<u>65,277</u>	<u>18,121</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Chuluota
 Docket No. 880121-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)	(3)	(4)
		Water	Sewer	Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
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)	5,232	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	1,833	782	I
6		0		
7	Alternative Effluent Disposal Project		781	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>7,065</u>	<u>1,564</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	732	303	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	3,709	56,741	
22	Property taxes associated with Pro Forma plant	4,984	969	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>9,425</u>	<u>58,013</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(34,209)	(30,591)	
28	TOTAL	<u>(34,209)</u>	<u>(30,591)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>47,558</u>	<u>47,108</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>335,270</u>	<u>778,584</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>4,951</u>	<u>11,499</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>15,087</u>	<u>35,036</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	772,505	522,288	B-1, B-2
46	Plus Required Revenue Adjustment	<u>335,270</u>	<u>778,584</u>	
47	Rate Year Revenue at Proposed Rates	<u>1,107,775</u>	<u>1,300,872</u>	
48				
49	Less Operating Expenses Before Income Taxes	(742,670)	(728,375)	B-1, B-2
50	Less Interest Expense	<u>(58,499)</u>	<u>(90,035)</u>	D-1
51	Taxable Income	<u>306,606</u>	<u>482,463</u>	
52	Income Tax at Composite Rate of 38.575%	118,273	186,110	
53	Less Income Tax at Present Rates	3,327	96,278	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>121,601</u>	<u>282,388</u>	

Test Year Operating Revenues

Florida Public Service Commission

Chuluota

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	WATER SALES		SEWER SALES	
2	460.1	Unmetered Water Revenue 0	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 729,897	521.2	Flat Rate - Commercial 0
4	461.2	Metered - Commercial 37,781	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 426,607
9	462.1	Public Fire Protection 0	522.2	Measured - Commercial 9,840
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>767,678</u>	TOTAL SEWER SALES	<u>436,446</u>
20				
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0	Forfeited Discounts 0	531.0	Sale Of Sludge 0
23	471.0	Misc. Service Revenues 4,385	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 20
27	TOTAL OTHER WATER REVENUES	<u>4,385</u>	TOTAL OTHER SEWER REVENUES	<u>20</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u>772,063</u>	TOTAL SEWER OPERATING REVENUES	<u>436,466</u>

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

Florida Public Service Commission

Chuluota

Schedule: B-5

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 0.00%	(9) Pro Forma
1	601 Salaries & Wages - Employees	77,078	(886)	76,192		76,192	15,855		92,047
2	603 Salaries & Wages - Officers, Exec.	3,989	0	3,989		3,989	0		3,989
3	604 Employee Pensions & Benefits	3,747	0	3,747		3,747	2,649		6,396
4	610 Purchased Water	0	0	0	0	0	0	0	0
5	615 Purchased Power	33,576	0	33,576		33,576	0		33,576
6	616 Fuel for Purchased Power	1,659	0	1,659	0	1,659	0	0	1,659
7	618 Chemicals	35,883	0	35,883		35,883	22,680		58,563
8	620 Materials & Supplies	21,577	0	21,577	0	21,577	0	0	21,577
9	631 Contractual Services - Engineering	414	0	414		414	0		414
10	632 Contractual Services - Accounting	(420)	1,683	1,263		1,263	0		1,263
11	633 Contractual Services - Legal	4,440	332	4,773		4,773	0		4,773
12	634 Contractual Services - Mgmt. Fees	30,821	476	31,297		31,297	(810)		30,487
13	635 Contractual Services - Testing	15,350	0	15,350		15,350	0		15,350
14	636 Contractual Services - Other	46,792	1,413	48,206		48,206	574		48,780
15	641 Rental of Building/Real Prop.	3,977	0	3,977		3,977	314		4,291
16	642 Rental of Equipment	305	0	305		305	0		305
17	650 Transportation Expenses	20,728	0	20,728		20,728	2,395		23,123
18	656 Insurance - Vehicle	1,459	0	1,459		1,459	0		1,459
19	657 Insurance - General Liability	5,805	0	5,805		5,805	0		5,805
20	658 Insurance - Workman's Comp.	870	0	870		870	0		870
21	659 Insurance - Other	1,915	0	1,915		1,915	0		1,915
22	660 Advertising Expense	20	0	20		20	0		20
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	19,376		19,376
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	12,005	0	12,005		12,005	0		12,005
26	675 Miscellaneous Expense	56,878	42,680	99,558		99,558	2,245		101,803
27									
28	TOTAL WATER O & M EXPENSES	378,870	45,699	424,569	0	424,569	65,277	0	489,846

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

Florida Public Service Commission

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

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

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)	(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 Per Books Annual
1	601 Salaries & Wages - Employees	7,383	5,750	7,473	6,730	7,316	7,187	7,382	5,934	18,594	7,412	(8,327)	4,243	77,078
2	603 Salaries & Wages - Officers, Exec.	448	464	(1,823)	472	489	672	591	550	3,057	759	(2,229)	540	3,989
3	604 Employee Pensions & Benefits	2,239	739	1,654	(546)	346	1,361	(582)	1,923	729	695	(5,152)	340	3,747
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,425	2,227	2,678	3,063	2,073	3,404	4,845	3,170	3,434	2,735	1,916	1,605	33,576
6	616 Fuel for Purchased Power	0	0	0	0	904	0	0	0	0	0	755	0	1,659
7	618 Chemicals	1,384	1,906	3,507	3,201	5,191	3,943	3,372	2,734	5,580	(2,958)	3,407	4,617	35,883
8	620 Materials & Supplies	402	2,250	1,332	1,577	1,573	3,234	2,846	1,579	3,256	1,106	843	1,581	21,577
9	631 Contractual Services - Engineering	52	52	52	52	52	52	52	52	0	0	0	0	414
10	632 Contractual Services - Accounting	383	334	334	(1,050)	195	195	197	200	(129)	196	208	(1,483)	(420)
11	633 Contractual Services - Legal	69	63	91	76	80	80	3,598	95	745	121	(659)	80	4,440
12	634 Contractual Services - Mgmt. Fees	2,041	2,037	2,430	3,224	3,134	2,907	2,147	1,298	3,870	2,319	2,922	2,493	30,821
13	635 Contractual Services - Testing	92	2,085	2,056	1,833	498	2,132	656	296	2,504	259	1,991	948	15,350
14	636 Contractual Services - Other	3,597	2,662	2,804	3,983	3,569	4,380	3,258	6,118	8,510	4,077	(942)	4,776	46,792
15	641 Rental of Building/Real Prop.	293	269	386	322	340	338	402	404	3,163	515	(2,796)	340	3,977
16	642 Rental of Equipment	23	21	30	25	26	26	31	31	243	40	(215)	26	305
17	650 Transportation Expenses	1,507	1,679	1,659	1,600	1,854	1,673	1,548	1,990	642	1,933	2,952	1,691	20,728
18	656 Insurance - Vehicle	120	120	120	120	120	120	122	123	124	123	123	123	1,459
19	657 Insurance - General Liability	478	478	479	478	478	479	484	490	492	490	488	490	5,805
20	658 Insurance - Workman's Comp.	72	72	72	72	72	72	73	73	74	73	73	73	870
21	659 Insurance - Other	158	158	158	158	158	158	159	161	162	162	161	161	1,915
22	660 Advertising Expense	1	1	2	2	2	2	2	2	16	3	(14)	2	20
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	(1,589)	1,173	2,764	1,237	268	156	2,041	2,568	(5,808)	13,633	(7,149)	2,711	12,005
26	675 Miscellaneous Expense	10,578	1,802	947	1,137	856	1,164	992	1,350	6,633	1,214	(5,563)	35,770	56,878
27														
28	TOTAL WATER O & M EXPENSES	32,157	26,343	29,204	27,766	29,594	33,734	34,215	31,142	55,891	34,907	(17,207)	61,128	378,870

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

Florida Public Service Commission

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

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

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	5,993	4,474	5,646	5,207	5,703	5,584	5,478	4,019	3,612	4,971	4,918	2,634	58,239	
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	(0)	(0)	0	(0)	(0)	0	0	
3	604 Employee Pensions & Benefits	(297)	(1,897)	(420)	(3,170)	(2,173)	(1,063)	(3,052)	(525)	(1,082)	(1,779)	(8,128)	(2,183)	(25,769)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	2,403	2,208	2,650	3,039	2,048	3,380	4,816	3,141	3,203	2,698	2,120	1,581	33,286	
6	616 Fuel for Purchased Power	0	0	0	0	904	0	0	0	0	0	755	0	1,659	
7	618 Chemicals	1,384	1,906	3,507	3,201	5,191	3,943	3,372	2,734	5,580	(2,958)	3,407	4,617	35,883	
8	620 Materials & Supplies	368	2,219	1,288	1,540	1,534	3,195	2,800	1,532	2,892	1,046	1,165	1,542	21,120	
9	631 Contractual Services - Engineering	52	52	52	52	52	52	52	52	0	0	0	0	414	
10	632 Contractual Services - Accounting	0	(0)	0	(852)	(0)	(0)	0	0	(0)	(0)	0	0	(852)	
11	633 Contractual Services - Legal	0	0	0	0	0	0	3,504	0	0	0	0	0	3,504	
12	634 Contractual Services - Mgmt. Fees	0	(0)	(0)	0	0	0	(0)	(0)	0	(0)	(0)	0	0	
13	635 Contractual Services - Testing	90	2,082	2,052	1,830	495	2,129	652	292	2,477	255	2,015	945	15,316	
14	636 Contractual Services - Other	1,878	1,119	1,191	2,312	1,798	2,786	1,432	4,230	2,369	1,954	1,892	2,891	25,851	
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)	30	30	
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	(1,570)	1,191	2,788	1,258	290	177	2,067	2,593	(5,606)	13,668	(7,327)	2,732	12,259	
26	675 Miscellaneous Expense	9,977	1,251	158	479	159	471	169	522	159	159	160	35,074	48,737	
27															
28	TOTAL WATER O & M EXPENSES	20,278	14,605	18,911	14,896	16,000	20,653	21,289	18,590	13,603	20,011	976	49,862	229,676	

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

Florida Public Service Commission

Chuluota
 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.	193	230	(2,158)	193	193	378	242	198	310	311	199	245	535	
3	604 Employee Pensions & Benefits	2,584	2,680	2,137	2,677	2,575	2,479	2,535	2,514	2,326	2,558	2,520	2,579	30,163	
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	384	335	335	(197)	196	196	198	201	(122)	197	201	(1,483)	441	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	2,040	2,036	2,428	3,223	3,132	2,905	2,146	1,296	3,858	2,317	2,933	2,491	30,805	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	1,273	1,133	1,027	1,183	1,253	1,079	1,214	1,274	1,336	1,341	1,415	1,369	14,898	
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	1,609	1,773	1,793	1,711	1,972	1,791	1,687	2,130	1,738	2,112	1,983	1,778	22,077	
18	656 Insurance - Vehicle	120	120	120	120	120	120	122	123	123	123	123	123	1,458	
19	657 Insurance - General Liability	478	478	478	478	478	478	484	490	490	490	490	490	5,802	
20	658 Insurance - Workman's Comp.	72	72	72	72	72	72	73	73	73	73	73	73	870	
21	659 Insurance - Other	158	158	158	158	158	158	159	161	161	161	161	161	1,913	
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	TOTAL WATER O & M EXPENSES	8,910	9,014	6,391	9,617	10,150	9,656	8,860	8,461	10,294	9,683	10,099	7,827	108,963	

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

Florida Public Service Commission

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

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

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	2007											2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	601 Salaries & Wages - Employees	1,390	1,276	1,827	1,523	1,613	1,603	1,904	1,915	14,982	2,441	(13,244)	1,609	18,840	46.83%
2	603 Salaries & Wages - Officers, Exec.	255	234	335	279	296	294	349	351	2,747	448	(2,428)	295	3,454	8.59%
3	604 Employee Pensions & Benefits	(48)	(44)	(63)	(52)	(55)	(55)	(65)	(66)	(515)	(84)	455	(55)	(648)	-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	21	20	28	23	25	25	29	29	231	38	(204)	25	290	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	34	31	44	37	39	39	46	47	364	59	(322)	39	458	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	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(8)	(1)	7	(1)	(9)	-0.02%
11	633 Contractual Services - Legal	69	63	91	76	80	80	95	95	745	121	(659)	80	937	2.33%
12	634 Contractual Services - Mgmt. Fees	1	1	2	1	1	1	2	2	13	2	(11)	1	16	0.04%
13	635 Contractual Services - Testing	3	2	3	3	3	3	3	3	27	4	(24)	3	34	0.09%
14	636 Contractual Services - Other	446	409	586	489	517	514	611	614	4,806	783	(4,248)	516	6,043	15.02%
15	641 Rental of Building/Real Prop.	293	269	386	322	340	338	402	404	3,163	515	(2,796)	340	3,977	9.89%
16	642 Rental of Equipment	23	21	30	25	26	26	31	31	243	40	(215)	26	305	0.76%
17	650 Transportation Expenses	(102)	(93)	(134)	(111)	(118)	(117)	(139)	(140)	(1,097)	(179)	969	(118)	(1,379)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	2	0	(2)	0	3	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	1	0	(1)	0	1	0.00%
22	660 Advertising Expense	1	1	2	2	2	2	2	2	16	3	(14)	2	20	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	(19)	(17)	(25)	(21)	(22)	(22)	(26)	(26)	(202)	(33)	178	(22)	(254)	-0.63%
26	675 Miscellaneous Expense	601	551	790	658	697	693	823	828	6,474	1,055	(5,723)	695	8,141	20.24%
27															
28	TOTAL WATER O & M EXPENSES	2,968	2,725	3,901	3,252	3,444	3,424	4,065	4,090	31,993	5,213	(28,283)	3,436	40,231	100.00%
	675863 Service & Sundry input to be allocated to lines 1-26	2,968	2,725	3,901	3,252	3,444	3,424	4,065	4,090	31,993	5,213	(28,283)	3,436	40,231	

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

Florida Public Service Commission

Chuluota
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	35,473	(1,872)	33,601		33,601	6,623	40,224		
2	703 Salaries & Wages - Officers, Exec.	1,593	0	1,593		1,593	0	1,593		
3	704 Employee Pensions & Benefits	(1,077)	0	(1,077)		(1,077)	1,215	138		
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0		
5	711 Sludge Removal Expense	31,934	0	31,934		31,934	0	31,934		
6	715 Purchased Power	45,035	0	45,035	0	45,035	0	45,035		
7	716 Fuel for Power Production	511	0	511		511	0	511		
8	718 Chemicals	12,063	0	12,063	0	12,063	0	12,063		
9	720 Materials & Supplies	8,516	0	8,516		8,516	0	8,516		
10	731 Contractual Services - Engineering	179	0	179		179	0	179		
11	732 Contractual Services - Accounting	(176)	719	543		543	0	543		
12	733 Contractual Services - Legal	372	142	514		514	0	514		
13	734 Contractual Services - Mgmt. Fees	13,288	203	13,492		13,492	(346)	13,146		
14	735 Contractual Services - Testing	8,578	0	8,578		8,578	0	8,578		
15	736 Contractual Services - Other	29,960	603	30,563		30,563	245	30,808		
16	741 Rental of Building/Real Prop.	1,580	0	1,580		1,580	134	1,714		
17	742 Rental of Equipment	121	0	121		121	0	121		
18	750 Transportation Expenses	8,966	0	8,966		8,966	1,022	9,988		
19	756 Insurance - Vehicle	629	0	629		629	0	629		
20	757 Insurance - General Liability	2,502	0	2,502		2,502	0	2,502		
21	758 Insurance - Workman's Comp.	375	0	375		375	0	375		
22	759 Insurance - Other	825	0	825		825	0	825		
23	760 Advertising Expense	8	0	8		8	0	8		
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	8,269	8,269		
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0		
26	770 Bad Debt Expense	1,437	0	1,437		1,437	0	1,437		
27	775 Miscellaneous Expense	5,933	19,741	25,674		25,674	958	26,632		
28										
29	TOTAL WATER O & M EXPENSES	208,625	19,536	228,161	0	228,161	18,121	246,282		

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total	Per Books Annual
1	701 Salaries & Wages - Employees	2,017	2,364	3,388	3,400	4,828	3,241	2,536	3,366	8,022	3,289	(2,294)	1,315	35,473	
2	703 Salaries & Wages - Officers, Exec.	186	193	(804)	196	202	281	240	223	1,178	308	(831)	219	1,593	
3	704 Employee Pensions & Benefits	(2,226)	(2,499)	306	849	1,094	761	(3,108)	373	659	605	1,199	910	(1,077)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	2,433	2,450	5,266	(367)	0	2,450	2,450	0	5,751	2,876	2,875	5,752	31,934	
6	715 Purchased Power	4,048	3,572	3,066	3,917	3,969	3,468	3,738	3,953	4,032	3,717	3,741	3,815	45,035	
7	716 Fuel for Power Production	0	0	0	0	136	0	0	0	0	0	374	0	511	
8	718 Chemicals	778	862	2,029	1,733	1,522	1,243	1,982	1,128	1,992	(2,571)	537	829	12,063	
9	720 Materials & Supplies	51	637	360	1,378	356	2,942	36	942	703	136	374	601	8,516	
10	731 Contractual Services - Engineering	22	22	22	22	22	22	22	22	0	0	0	0	179	
11	732 Contractual Services - Accounting	167	145	145	(457)	85	85	84	85	(55)	84	88	(633)	(176)	
12	733 Contractual Services - Legal	28	25	37	30	32	32	37	38	284	47	(248)	31	372	
13	734 Contractual Services - Mgmt. Fees	888	887	1,058	1,403	1,364	1,265	917	554	1,652	990	1,248	1,064	13,288	
14	735 Contractual Services - Testing	133	395	133	291	291	2,064	133	396	257	2,129	199	2,157	8,578	
15	736 Contractual Services - Other	1,843	1,930	1,409	596	2,201	2,382	2,585	2,211	6,039	3,156	2,746	2,862	29,960	
16	741 Rental of Building/Real Prop.	117	107	156	129	136	134	158	160	1,204	201	(1,054)	132	1,580	
17	742 Rental of Equipment	9	8	12	10	10	10	12	12	92	15	(81)	10	121	
18	750 Transportation Expenses	659	734	726	700	811	733	666	854	325	832	1,212	714	8,966	
19	756 Insurance - Vehicle	52	52	52	52	52	52	52	53	53	53	52	53	629	
20	757 Insurance - General Liability	208	208	208	208	208	208	207	209	210	209	208	209	2,502	
21	758 Insurance - Workman's Comp.	31	31	31	31	31	31	31	31	31	31	31	31	375	
22	759 Insurance - Other	69	69	69	69	69	69	68	69	69	69	69	69	825	
23	760 Advertising Expense	1	1	1	1	1	1	1	1	6	1	(5)	1	8	
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	(7)	81	124	502	115	525	586	(75)	721	154	(2,009)	720	1,437	
27	775 Miscellaneous Expense	412	1,140	477	421	438	433	484	486	2,624	581	(1,998)	435	5,933	
28															
29	TOTAL WATER O & M EXPENSES	11,919	13,417	18,271	15,115	17,975	22,433	13,915	15,090	35,849	16,912	6,433	21,295	208,625	

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

Florida Public Service Commission

Chuluota
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	1,461	1,855	2,650	2,792	4,182	2,606	1,788	2,610	2,318	2,335	2,700	691	27,986
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)
3	704 Employee Pensions & Benefits	(3,387)	(3,705)	(656)	(352)	(59)	(348)	(4,236)	(746)	(204)	(528)	(121)	(242)	(14,583)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,433	2,450	5,266	(367)	0	2,450	2,450	0	5,751	2,876	2,875	5,752	31,934
6	715 Purchased Power	4,039	3,564	3,054	3,908	3,959	3,458	3,726	3,942	3,944	3,702	3,818	3,806	44,920
7	716 Fuel for Power Production	0	0	0	0	136	0	0	0	0	0	374	0	511
8	718 Chemicals	778	862	2,029	1,733	1,522	1,243	1,982	1,128	1,992	(2,571)	537	829	12,063
9	720 Materials & Supplies	38	624	342	1,363	340	2,927	18	923	564	113	495	586	8,334
10	731 Contractual Services - Engineering	22	22	22	22	22	22	22	22	0	0	0	0	179
11	732 Contractual Services - Accounting	0	0	0	(371)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(371)
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	132	395	132	290	290	2,063	132	395	247	2,127	208	2,156	8,565
15	736 Contractual Services - Other	1,110	1,274	725	(114)	1,448	1,708	1,826	1,424	3,639	2,278	3,744	2,077	21,140
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	88	134	510	124	534	596	(65)	798	167	(2,076)	729	1,538
27	775 Miscellaneous Expense	172	920	158	158	159	158	161	159	159	169	160	165	2,698
28														
29	TOTAL WATER O & M EXPENSES	6,797	8,349	13,856	9,572	12,123	16,821	8,465	9,791	19,207	10,667	12,715	16,548	144,913

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

Florida Public Service Commission

Chuluota
 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.	84	100	(939)	84	84	165	103	85	132	133	85	104	104	220
3	704 Employee Pensions & Benefits	1,181	1,223	987	1,222	1,175	1,131	1,153	1,145	1,059	1,165	1,148	1,173	1,173	13,764
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	167	146	146	(86)	85	85	85	86	(52)	84	86	(633)	199	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	888	886	1,057	1,403	1,363	1,265	916	553	1,647	989	1,252	1,063	13,282	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	554	493	447	515	545	470	518	544	570	572	604	585	6,418	
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	700	772	780	745	858	779	720	909	742	902	846	759	9,513	
19	756 Insurance - Vehicle	52	52	52	52	52	52	52	53	53	53	53	53	628	
20	757 Insurance - General Liability	208	208	208	208	208	208	206	209	209	209	209	209	2,501	
21	758 Insurance - Workman's Comp.	31	31	31	31	31	31	31	31	31	31	31	31	375	
22	759 Insurance - Other	69	69	69	69	69	69	68	69	69	69	69	69	825	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	3,934	3,980	2,839	4,243	4,472	4,255	3,854	3,684	4,460	4,207	4,383	3,414	47,725	

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

Florida Public Service Commission

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

Chuluota

Docket No. 080121-WS

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	701 Salaries & Wages - Employees	556	509	738	609	646	635	748	756	5,705	954	(4,994)	624	7,486	46.83%
2	703 Salaries & Wages - Officers, Exec.	102	93	135	112	118	116	137	139	1,046	175	(916)	114	1,373	8.59%
3	704 Employee Pensions & Benefits	(19)	(17)	(25)	(21)	(22)	(22)	(26)	(26)	(196)	(33)	172	(21)	(257)	-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	9	8	11	9	10	10	12	12	88	15	(77)	10	115	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	14	12	18	15	16	15	18	18	139	23	(121)	15	182	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)	(3)	(0)	3	(0)	(4)	-0.02%
12	733 Contractual Services - Legal	28	25	37	30	32	32	37	38	284	47	(248)	31	372	2.33%
13	734 Contractual Services - Mgmt. Fees	0	0	1	1	1	1	1	1	5	1	(4)	1	6	0.04%
14	735 Contractual Services - Testing	1	1	1	1	1	1	1	1	10	2	(9)	1	14	0.09%
15	736 Contractual Services - Other	178	163	237	195	207	204	240	243	1,830	306	(1,602)	200	2,401	15.02%
16	741 Rental of Building/Real Prop.	117	107	156	129	136	134	158	160	1,204	201	(1,054)	132	1,580	9.89%
17	742 Rental of Equipment	9	8	12	10	10	10	12	12	92	15	(81)	10	121	0.76%
18	750 Transportation Expenses	(41)	(37)	(54)	(45)	(47)	(46)	(55)	(55)	(418)	(70)	366	(46)	(548)	-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	1	0	(1)	0	1	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	1	1	1	1	1	1	1	1	6	1	(5)	1	8	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	(7)	(7)	(10)	(8)	(9)	(9)	(10)	(10)	(77)	(13)	67	(8)	(101)	-0.63%
27	775 Miscellaneous Expense	240	220	319	263	279	275	323	327	2,465	412	(2,158)	270	3,235	20.24%
29	TOTAL WATER O & M EXPENSES	1,187	1,087	1,576	1,300	1,379	1,356	1,597	1,615	12,182	2,038	(10,665)	1,333	15,987	100.00%
	775863 Service & Sundry input to be allocated to lines 1-27	1,187	1,087	1,576	1,300	1,379	1,356	1,597	1,615	12,182	2,038	(10,665)	1,333	15,987	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Chuluota

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	54,621	76,192	21,571	39.49%
2	603	Salaries & Wages - Officers, Exec.	0	3,989	3,989	-
3	604	Employee Pensions & Benefits	9,341	3,747	(5,594)	-59.89%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	10,025	33,576	23,551	234.92%
6	616	Fuel for Power Production	26	1,659	1,633	6281.88%
7	618	Chemicals	6,872	35,883	29,011	422.17%
8	620	Materials & Supplies	27,566	21,577	(5,989)	-21.73%
9	631	Contractual Services - Engineering	114	414	300	262.88%
10	632	Contractual Services - Accounting	393	1,263	870	221.48%
11	633	Contractual Services - Legal	2,317	4,773	2,456	105.99%
12	634	Contractual Services - Mgmt. Fees	0	31,297	31,297	-
13	635	Contractual Services - Testing	8,474	15,350	6,876	81.14%
14	636	Contractual Services - Other	3,928	48,206	44,278	1127.23%
15	641	Rental of Building/Real Prop.	791	3,977	3,186	402.77%
16	642	Rental of Equipment	(322)	305	627	-
17	650	Transportation Expenses	3,286	20,728	17,442	530.81%
18	656	Insurance - Vehicle	0	1,459	1,459	-
19	657	Insurance - General Liability	2,822	5,805	2,983	105.72%
20	658	Insurance - Workman's Comp.	980	870	(110)	-11.20%
21	659	Insurance - Other	11	1,915	1,904	17304.64%
22	660	Advertising Expense	127	20	(107)	-84.45%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	837	0	(837)	-100.00%
25	670	Bad Debt Expense	2,136	12,005	9,869	462.05%
26	675	Miscellaneous Expense	18,639	99,558	80,919	434.14%
27	TOTAL WATER O & M EXPENSES		<u>152,984</u>	<u>424,569</u>	<u>271,585</u>	<u>177.53%</u>
28	Total Customers (EOY)		857.0	1,518.0	661.0	77.13%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>97.30%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

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	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	New generator installed
7	618	Chemicals	Increased flows
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
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.	
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	Prior owner did not allocate all admin costs to entities
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	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Chuluota
 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	30,158	33,601	3,443	11.42%
2	703	Salaries & Wages - Officers, Exec.	0	1,593	1,593	-
3	704	Employee Pensions & Benefits	5,741	(1,077)	(6,818)	-118.76%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	2,820	31,934	29,114	1032.39%
6	715	Purchased Power	9,829	45,035	35,206	358.18%
7	716	Fuel for Power Production	0	511	511	-
8	718	Chemicals	4,536	12,063	7,527	165.93%
9	720	Materials & Supplies	12,984	8,516	(4,468)	-34.41%
10	731	Contractual Services - Engineering	25	179	154	617.12%
11	732	Contractual Services - Accounting	84	543	459	545.95%
12	733	Contractual Services - Legal	498	514	16	3.24%
13	734	Contractual Services - Mgmt. Fees	0	13,492	13,492	-
14	735	Contractual Services - Testing	8,843	8,578	(265)	-3.00%
15	736	Contractual Services - Other	845	30,563	29,718	3516.93%
16	741	Rental of Building/Real Prop.	170	1,580	1,410	829.61%
17	742	Rental of Equipment	10	121	111	1112.72%
18	750	Transportation Expenses	3,750	8,966	5,216	139.08%
19	756	Insurance - Vehicle	0	629	629	-
20	757	Insurance - General Liability	607	2,502	1,895	312.21%
21	758	Insurance - Workman's Comp.	477	375	(102)	-21.37%
22	759	Insurance - Other	2	825	823	41158.47%
23	760	Advertising Expense	27	8	(19)	-70.93%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	180	0	(180)	-100.00%
26	770	Bad Debt Expense	459	1,437	978	213.10%
27	775	Miscellaneous Expense	14,639	25,674	11,035	75.38%
28	TOTAL SEWER O & M EXPENSES		96,684	228,161	131,477	135.99%
29	Total Customers (EOY)		201.0	608.5	407.5	202.74%
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					237.20%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

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	New treatment plant 2007
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	New generator at plant
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	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	
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.	
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	Prior owner did not allocate all admin costs to entities
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**

Chuluota
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
Water				
1	Aqua Services, Inc.	Management	33,419	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	14,643	Corporate services and sundry charges
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Chuluota
 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	Legal						
2		Rutledge, Ecken, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal						
4				<u>275,000</u>			
5	Consulting & Other Experts						
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, Interrogos, & 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.	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting						
13				<u>709,000</u>			
14	Aqua Services Employees Time						
15		Aqua Services, Inc.	47.00	45,000	Accounting		957
16		Aqua Services, Inc.	40.00	30,000	Accounting		750
17		Aqua Services, Inc.	52.00	45,000	Accounting		865
18		Aqua Services, Inc.	36.58	5,000	Accounting		137
19		Aqua Services, Inc.	72.00	5,000	Accounting		69
20		Aqua Services, Inc.	78.00	60,000	Legal		769
21	Sub-Total Aqua Employees						
22				<u>190,000</u>			
23	Other						
24		Travel, Lodging & Meals		25,000			
25		System Maps		40,000			
26		PSC Pre-Audit		10,000			
27							
28		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	Sub-Total Other						
35				<u>190,000</u>			
35				<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:							
b	Total							
c								
d	Prior Unamortized Rate Case Expense	0	5.682%	0		2.425%	0	0
e	Subtotal Prior Cases	0		0			0	0
f								
g	Current rate Case Expense	1,364,000	5.682%	77,503		2.425%	33,075	
h								
i	Total Projected Rate Case Expense	1,364,000		77,503			33,075	
j								
k	Amortization Period in Years:	4						
l	Annual Amortization	341,000		19,376			8,269	
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

Chuluota
 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**

Chuluota

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)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	3.82%	1.57%		5.39%	#Custs	535	220		756	14,011
3	604	704	Employee Pensions & Benefits	3.78%	1.73%		5.51%	#Custs	30,163	13,764		43,927	797,833
4	610	710	Purchased Water/Sewage Trtmnt						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	3.62%	1.63%		5.26%	#Custs	441	199		640	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	3.72%	1.60%		5.32%	#Custs	30,805	13,282		44,087	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	3.72%	1.60%		5.33%	#Custs	14,898	6,418		21,316	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	3.72%	1.60%		5.32%	#Custs	22,077	9,513		31,590	593,365
18	656	756	Insurance - Vehicle	3.72%	1.60%		5.32%	#Custs	1,458	628		2,086	39,196
19	657	757	Insurance - General Liability	3.72%	1.60%		5.32%	#Custs	5,802	2,501		8,303	155,967
20	658	758	Insurance - Workman's Comp.	3.72%	1.60%		5.32%	#Custs	870	375		1,245	23,380
21	659	759	Insurance - Other	3.72%	1.60%		5.32%	#Custs	1,913	825		2,738	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**

Chuluota

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. Water Sewer		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	1.88%	0.75%		2.63%	#Custs	18,840	7,486		26,326	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.88%	0.75%		2.63%	#Custs	3,454	1,373		4,827	183,603
3	604	704	Employee Pensions & Benefits	1.88%	0.75%		2.63%	#Custs	(648)	(257)		(905)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	1.88%	0.75%		2.63%	#Custs	290	115		405	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	1.88%	0.75%		2.63%	#Custs	458	182		640	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	1.88%	0.75%		2.63%	#Custs	(9)	(4)		(13)	(503)
11	633	733	Contractual Services - Legal	1.88%	0.75%		2.63%	#Custs	937	372		1,309	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.88%	0.75%		2.63%	#Custs	16	6		22	845
13	635	735	Contractual Services - Testing	1.88%	0.75%		2.63%	#Custs	34	14		48	1,820
14	636	736	Contractual Services - Other	1.88%	0.75%		2.63%	#Custs	6,043	2,401		8,444	321,204
15	641	741	Rental of Building/Real Prop.	1.88%	0.75%		2.63%	#Custs	3,977	1,580		5,557	211,386
16	642	742	Rental of Equipment	1.88%	0.75%		2.63%	#Custs	305	121		426	16,221
17	650	750	Transportation Expenses	1.88%	0.75%		2.63%	#Custs	(1,379)	(548)		(1,927)	(73,289)
18	656	756	Insurance - Vehicle	1.87%	0.74%		2.61%	#Custs	1	0		1	42
19	657	757	Insurance - General Liability	1.88%	0.75%		2.63%	#Custs	3	1		4	166
20	658	758	Insurance - Workman's Comp.	1.87%	0.74%		2.62%	#Custs	0	0		1	25
21	659	759	Insurance - Other	1.87%	0.74%		2.62%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.88%	0.75%		2.63%	#Custs	20	8		28	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	1.88%	0.75%		2.63%	#Custs	(254)	(101)		(354)	(13,483)
26	675	775	Miscellaneous Expense	1.78%	0.71%		2.48%	#Custs	8,141	3,235		11,377	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Chuluota

Schedule: B-13

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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) Historical Test Year 2007				(6) Expense	(7) Pro Forma Adjustments	
		2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %		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	39	0	39	100.00%	39	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	7,772	(8)	7,764	100.00%	7,764	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	2,569	3	2,571	100.00%	2,571	0	0
13	310.2 Power Generation Equipment	5,222	0	5,222	100.00%	5,222	0	0
14	311.2 Pumping Equipment	10,028	0	10,028	100.00%	10,028	0	0
15	339.2 Other Plant & Misc. Equipment	78	0	78	100.00%	78	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	6,480	0	6,480	100.00%	6,480	0	0
19	311.3 Pumping Equipment	319	0	319	100.00%	319	0	0
20	320.3 Water Treatment Equipment	5,223	(109)	5,115	100.00%	5,115	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	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	29,627	1,724	31,352	100.00%	31,352	0	0
27	331.4 Transm. & Distribution Mains	37,091	0	37,091	100.00%	37,091	0	0
28	333.4 Services	10,483	0	10,483	100.00%	10,483	0	0
29	334.4 Meters & Meter Installations	3,706	0	3,706	100.00%	3,706	5,232	5,232
30	335.4 Hydrants	2,682	(3)	2,679	100.00%	2,679	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	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	208	208	100.00%	208	0	0
36	340.5 Office Furniture & Equipment	171	0	171	100.00%	171	0	0
37	340.51 Computer Equipment	0	12,116	12,116	100.00%	12,116	1,833	1,833
38	341.5 Transportation Equipment	9,740	2	9,742	100.00%	9,742	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	2,178	0	2,178	100.00%	2,178	0	0
41	344.5 Laboratory Equipment	1,157	0	1,157	100.00%	1,157	0	0
42	345.5 Power Operated Equipment	489	0	489	100.00%	489	0	0
43	346.5 Communication Equipment	2,356	0	2,356	100.00%	2,356	0	0
44	347.5 Miscellaneous Equipment	398	0	398	100.00%	398	0	0
45	348.5 Other Tangible Plant	90	0	90	100.00%	90	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	137,897	13,934	151,831		151,831	7,065	7,065
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(33,425)	(5,035)	(38,461)		(38,461)	0	0
50								
51	NET DEPRECIATION EXPENSE	104,471	8,899	113,370		113,370	7,065	7,065

Net Depreciation Expense - Sewer

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-14

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.	Account No. and Name	Historical Test Year 2007				Pro Forma Adjustments		
		(1) 2007 Expense	(2) Utility Adjustments	(3) Adjusted Expense	(4) Used & Useful %	(5) Expense	(6) Depreciation Expense	(7) U & U Expense
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	61	0	61	100.00%	61	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	288	0	288	100.00%	288	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	12,334	0	12,334	100.00%	12,334	0	0
10	361.2 Collection Sewers - Gravity	24,121	0	24,121	100.00%	24,121	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	5,611	0	5,611	100.00%	5,611	0	0
13	364.2 Flow Measuring Devices	0	157	157	100.00%	157	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	871	0	871	100.00%	871	0	0
21	371.3 Pumping Equipment	5,966	0	5,966	100.00%	5,966	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	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	394	0	394	100.00%	394	781	781
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	247,442	0	247,442	100.00%	247,442	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0
29	382.4 Outfall Sewer Lines	4,573	0	4,573	100.00%	4,573	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	2,110	0	2,110	100.00%	2,110	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	7,907	0	7,907	100.00%	7,907	0	0
38	381.5 Plant Sewers	1,067	0	1,067	100.00%	1,067	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	368.6 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.	417	0	417	100.00%	417	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	89	89	100.00%	89	0	0
53	390.7 Office Furniture & Equipment	50	3	53	100.00%	53	0	0
54	390.71 Computer Equipment	0	5,171	5,171	100.00%	5,171	782	782
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	729	0	729	100.00%	729	0	0
58	394.7 Laboratory Equipment	434	0	434	100.00%	434	0	0
59	395.7 Power Operated Equipment	129	47	176	100.00%	176	0	0
60	396.7 Communication Equipment	848	0	848	100.00%	848	0	0
61	397.7 Miscellaneous Equipment	60	0	60	100.00%	60	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	315,414	5,466	320,881		320,881	1,564	1,564
64	Composite U&U Rate				100.00%			
65	(LESS) AMORTIZATION OF CIAC	(43,618)	39,073	(4,545)		(4,545)	0	0
66	NET DEPRECIATION EXPENSE	271,796	44,539	316,335		316,335	1,564	1,564

Taxes Other Than Income

Florida Public Service Commission

Chuluota

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.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.42%	(5) Other	(6) Total
Water						
1	Test Year Per Books	34,743	(2,455)	84,525		116,812
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	20				20
5	Payroll & Property Tax Adjustments		12,869	(30,726)		(17,857)
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	20	12,869	(30,726)	0	(17,837)
8	Adjusted Test Year	34,763	10,414	53,798	0	98,975
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		732			732
12	2007 Plant in Service Additions			3,709		3,709
13	Pro Forma Plant in Service Additions			4,984		4,984
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	732	8,693	0	9,425
16	Adjusted Pro Forma	34,763	11,146	62,491	0	108,400
17						
18	RAFTs Assoc. with Revenue Increase	15,087				15,087
19						
20	Total Pro Forma	49,850	11,146	62,491	0	123,487
Sewer						
21	Test Year Per Books	19,641	(1,070)	0		18,571
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	3,862				3,862
25	Payroll & Property Tax Adjustments		5,735	30,726		36,462
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	3,862	5,735	30,726	0	40,324
28	Adjusted Test Year	23,503	4,666	30,726	0	58,895
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		303			303
32	2007 Plant in Service Additions			56,741		56,741
33	Pro Forma Plant in Service Additions			969		969
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	303	57,710	0	58,013
36	Adjusted Pro Forma	23,503	4,969	88,436	0	116,908
37						
38	RAFTs Assoc. with Revenue Increase	35,036				35,036
39						
40	Total Pro Forma	58,539	4,969	88,436	0	151,944

Recap Schedules: B-1, B-2

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

**Chuluota
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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
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DOCUMENT NUMBER - DATE
04353 MAY 22 88
FPSC - COMMISSION CLERK

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: C-1
 Page: 1 of 1
 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.

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	66,314	(13,089)	53,226	(34,209)	19,016	C-2
2	Deferred Income Tax Expense	0	(22,344)	(22,344)	0	(22,344)	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	Total Income Tax Expense	66,314	(35,432)	30,882	(34,209)	(3,327)	
Sewer							
7	Current Tax Expense	(24,119)	(6,095)	(30,214)	(30,591)	(60,805)	C-2
8	Deferred Income Tax Expense	0	(35,473)	(35,473)	0	(35,473)	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	Total Income Tax Expense	(24,119)	(41,568)	(65,687)	(30,591)	(96,278)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Chuluota
 Docket No. 080121-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) - (6) Water				(7) - (12) Sewer						
		(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Year End Per Books	(8) Utility Adjustments	(9) Year End Adjusted	(10) Pro Forma Adjustments	(11) Pro Forma Adjusted	(12) Supporting Schedules
1	Taxable Operating Income before Interest	171,910	(40,269)	131,641	(81,768)	49,873	(62,525)	(19,328)	(81,853)	(77,698)	(159,552)	B-1, B-2
2	Less: Interest Charges	0	(51,584)	(51,584)	(6,915)	(58,499)	0	(88,431)	(88,431)	(1,604)	(90,035)	C-3
3												
4	Taxable Income	171,910	(91,853)	80,057	(88,682)	(8,625)	(62,525)	(107,759)	(170,284)	(79,302)	(249,586)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(57,923)	(57,923)	0	(57,923)	-	(91,959)	(91,959)	0	(91,959)	C-5
9	Total Schedule M Adjustments	0	(57,923)	(57,923)	0	(57,923)	0	(91,959)	(91,959)	0	(91,959)	
10												
11	Taxable Income Before State Taxes	171,910	(33,930)	137,980	(88,682)	49,297	(62,525)	(15,800)	(78,326)	(79,302)	(157,628)	
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	9,455	(1,866)	7,589	(4,878)	2,711	(3,439)	(869)	(4,308)	(4,362)	(8,670)	
15												
16	Federal Taxable Income	162,455	(32,064)	130,391	(83,805)	46,586	(59,087)	(14,931)	(74,018)	(74,940)	(148,958)	
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	56,859	(11,223)	45,637	(29,332)	16,305	(20,680)	(5,226)	(25,906)	(26,229)	(52,135)	
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	56,859	(11,223)	45,637	(29,332)	16,305	(20,680)	(5,226)	(25,906)	(26,229)	(52,135)	
24												
25	Summary:											
26	Current State Income Tax	9,455	(1,866)	7,589	(4,878)	2,711	(3,439)	(869)	(4,308)	(4,362)	(8,670)	
27	Current Federal Income Tax	56,859	(11,223)	45,637	(29,332)	16,305	(20,680)	(5,226)	(25,906)	(26,229)	(52,135)	
28												
29	Total Current Income Tax Expense (To C-1)	66,314	(13,089)	53,226	(34,209)	19,016	(24,119)	(6,095)	(30,214)	(30,591)	(60,805)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Chuluota
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.

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules	
		2007	2007	Water	2007	2007	2007	Sewer	2007		
		Per Books	Adjustments	Adjusted			Per Books	Adjustments	Adjusted		
1	Interest on Long-Term Debt	0	49,825	49,825	Note*	0	87,680	87,680	Note*		
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0			
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*		
4	Other Interest Expense	0	1,759	1,759		0	751	751			
5	Less: AFUDC	0	0	0		0	0	0			
6	ITC Interest Synchronization	0	0	0		0	0	0		C-7	
7	Total Used For Tax Calculation	0	51,584	51,584		0	88,431	88,431			

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
	Water					Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	Not Applicable					Not Applicable				
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	2,703,702		4,607,560	
Weighted Cost of Long Term Debt (D-1)	1.84%	49,825	1.90%	87,680
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		49,825		87,680

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Chuluota
 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)	(5) Sewer			(7) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	49,825	6,915	56,739	Note*	87,680	1,604	89,284	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	1,759	0	1,759		751	0	751	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>51,584</u>	<u>6,915</u>	<u>58,499</u>		<u>88,431</u>	<u>1,604</u>	<u>90,035</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
Water						Sewer					
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt											
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)	3,063,183	4,690,941
Weighted Cost of Long Term Debt (D-1)	1.85%	1.90%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	56,739	89,284

Book/Tax Differences - Permanent

Florida Public Service Commission

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

Deferred Income Tax Expense

Florida Public Service Commission

Chuluota

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) Water		(4)	(5) Sewer		(7)	(8)
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules	
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	104,471	(43,781)	60,690	271,796	(39,096)	232,700		
4	Book Depreciation & Amortization	104,471	8,899	113,370	271,796	44,539	316,335	B-13,14	
5									
6	Depreciation Difference	0	(52,680)	(52,680)	0	(83,635)	(83,635)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(5,243)	(5,243)	0	(8,323)	(8,323)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(57,923)	(57,923)	0	(91,959)	(91,959)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(3,186)	(3,186)	0	(5,058)	(5,058)		
16									
17	Timing Differences for Federal Taxes	0	(54,737)	(54,737)	0	(86,901)	(86,901)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(19,158)	(19,158)	0	(30,415)	(30,415)		
21									
22	Total Deferred Taxes (to C-1)	0	(22,344)	(22,344)	0	(35,473)	(35,473)		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Chuluota
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.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2003	0	84,029	84,029				0	84,029	84,029
2	2004	326	0	326				326	0	326
3	2005	26,333	380	26,713				26,333	380	26,713
4	2006	13,615	81,593	95,208				13,615	81,593	95,208
5	2007	10,418	62,432	72,850				10,418	62,432	72,850
SEWER										
6	2003	0	36,629	36,629				0	36,629	36,629
7	2004	189	0	189				189	0	189
8	2005	15,356	221	15,577				15,356	221	15,577
9	2006	7,776	46,601	54,377				7,776	46,601	54,377
10	2007	2,700	16,181	18,881				2,700	16,181	18,881

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Chuluota

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		
WATER					
1	2003	0	0		0
2	2004	0	326		326
3	2005	326	26,007		26,333
4	2006	26,333	(12,718)		13,615
5	2007	13,615	(3,197)		10,418
SEWER					
6	2003	0	0		0
7	2004	0	189		189
8	2005	189	15,167		15,356
9	2006	15,356	(7,580)		7,776
10	2007	7,776	(5,076)		2,700

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission**

Chuluota

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.

	(1)	(2)	(3)	(4)
	Account No. 28305 Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	84,029	84,029
2	2004	84,029	(84,029)	0
3	2005	0	380	380
4	2006	380	81,213	81,593
5	2007	81,593	(19,161)	62,432
SEWER				
6	2003	0	36,629	36,629
7	2004	36,629	(36,629)	0
8	2005	0	221	221
9	2006	221	46,380	46,601
10	2007	46,601	(30,420)	16,181

Investment Tax Credits - Analysis

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: C-7
 Page: 1 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.

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Chuluota

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jordon

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	8% ITC					(7) Ending Balance	10% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized		Amortization					
		(2) Beginning Balance	(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.		(9) Current Year	(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.		
1	NONE												

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

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

Chuluota

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

Chuluota
 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>	

Parent Debt Adjustment Calculation

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

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****Chuluota**

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 |

**Chuluota
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
04353 MAY 22 88
FPSC-COMMISSION CLERK

Schedule of Requested Cost of Capital

13 Month Average balance

Chuluota

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
WATER							
1	Long-Term Debt	976,399	36.11%	5.10%	1.84%	49,825	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	1,613,949	59.69%	10.25%	6.12%	165,387	D-2
5	Customer Deposits	29,325	1.08%	6.00%	0.07%	1,759	D-2
6	Accumulated Deferred Income Taxes	84,029	3.11%	0.00%	0.00%	0	D-2
7	Total	<u>2,703,702</u>	<u>100.00%</u>		<u>8.02%</u>	<u>216,971</u>	
SEWER							
8	Long-Term Debt	1,718,237	37.29%	5.10%	1.90%	87,680	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	2,840,179	61.64%	10.25%	6.32%	291,043	D-2
12	Customer Deposits	12,515	0.27%	6.00%	0.02%	751	D-2
13	Accumulated Deferred Income Taxes	36,629	0.79%	0.00%	0.00%	0	D-2
14	Total	<u>4,607,560</u>	<u>100.00%</u>		<u>8.24%</u>	<u>379,474</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Chuluota

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.

	(1)	(2)	(3)	(4)	Weighted	(5)	(6)
Line No.	Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	1,111,901	36.30%	5.10%	1.85%	56,739	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	1,837,928	60.00%	10.25%	6.15%	188,339	D-2
5	Customer Deposits	29,325	0.96%	6.00%	0.06%	1,759	D-2
6	Accumulated Deferred Income Taxes	84,029	2.74%	0.00%	0.00%	0	D-2
7	Total	<u>3,063,183</u>	<u>100.00%</u>		<u>8.06%</u>	<u>246,838</u>	
SEWER							
8	Long-Term Debt	1,749,667	37.30%	5.10%	1.90%	89,284	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	2,892,131	61.65%	10.25%	6.32%	296,367	D-2
12	Customer Deposits	12,515	0.27%	6.00%	0.02%	751	D-2
13	Accumulated Deferred Income Taxes	36,629	0.78%	0.00%	0.00%	0	D-2
14	Total	<u>4,690,941</u>	<u>100.00%</u>		<u>8.24%</u>	<u>386,402</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Chuluota

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
Water								
1	Long-Term Debt	921,971	1,064,581	976,399		976,399	1,111,901	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	1,523,983	1,759,710	1,613,949		1,613,949	1,837,928	
5	Customer Deposits	27,486	30,998	29,325		29,325	29,325	D-7
6	Accumulated Deferred Income Taxes	95,208	72,850	84,029		84,029	84,029	C-6
7	Total	2,568,649	2,928,138	2,703,702	0	2,703,702	3,063,183	A-1
Sewer								
8	Long-Term Debt	257,612	1,789,677	1,718,237		1,718,237	1,749,667	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	425,823	2,958,266	2,840,179		2,840,179	2,892,131	
12	Customer Deposits	11,730	13,229	12,515		12,515	12,515	D-7
13	Accumulated Deferred Income Taxes	54,377	18,881	36,629		36,629	36,629	C-6
14	Total	749,543	4,780,053	4,607,560	0	4,607,560	4,690,941	A-2

† 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

Preferred Stock Outstanding

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: D-3
Page: 1 of 1
Preparer: S Anzaldo

Utility or Parent

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

Line No.	(1) Description, Coupon Rate Years of Life	(2) Issue Date	(3) Call Provis. Special Restrictions	(4) Principal Amt Sold Face Value	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amt Sold	(7) (Discount) or Premium Assoc. with Col (5)	(8) Issuing Exp. Associated with Col (4)	(9) Issuing Exp. Associated with Col (5)	(10) Net Proceed (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Divd. On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
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1

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

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

Cost of Long-Term Debt

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Utility [X] 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	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 (11)/((4)-(6)-(7))

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

Cost of Long-Term Debt

Florida Public Service Commission

Chuluota
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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.	Description, Years of Life, Coupon Rate	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
													Effective Cost Rate ((4)-(6)-(7))
				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)	
2006													
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													
2007													
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	1,393,582	-	-	-	-	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	2007 12 Month Total					28,136,124					1,333,702	1,333,702	5.10%
19													
20	13 Month Average (from A-19)					22,517,338							

* 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

Chuluota
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

Chuluota
 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 (12)/(4)-(6)-(7))

1 **The parent does not have any Variable Rate Long term debt**

Schedule of Customer Deposits

Florida Public Service Commission

Chuluota
 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	38,742	474	0	39,216
2	Jan-07	39,216	601	0	39,817
3	Feb-07	39,817	173	0	39,990
4	Mar-07	39,990	1,073	0	41,063
5	Apr-07	41,063	416	0	41,479
6	May-07	41,479	505	0	41,984
7	Jun-07	41,984	277	(505)	41,756
8	Jul-07	41,756	289	0	42,045
9	Aug-07	42,045	516	0	42,561
10	Sep-07	42,561	324	0	42,885
11	Oct-07	42,885	231	0	43,116
12	Nov-07	43,116	659	0	43,775
13	Dec-07	43,775	451	0	44,226
14	Average				<u>41,840</u>
15					
16			Water Allocated at	70%	<u>29,325</u>
17			Sewer Allocated at	30%	<u>12,515</u>
18					

**Chuluota
RATES SCHEDULES**

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DOCUMENT NUMBER - DATE

04353 MAY 22 08

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Rate Schedule - Water

Florida Public Service Commission

Chuluota

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	Residential						
2	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.92
3	3/4"	15.39	20.33	15.39	23.07	21.20	32.89
4	1"	25.64	33.85	25.64	38.43	35.33	54.81
5	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
6	2"	82.07	108.37	82.07	123.01	113.07	175.39
7	3"	164.14	216.72	164.14	246.03	226.15	350.79
8	4"	256.46	338.63	256.46	384.40	353.34	548.10
9	6"	512.93	677.28	512.93	768.82	706.70	1,096.21
10	8"	820.69	1,083.64	820.69	1,230.12	1,130.73	1,753.93
11	10"	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
12	Gallage						
13	Block 1, 0-5,000	3.89	5.13	3.89	5.83	5.36	3.80
14	Block 2, 5,000-10,000	3.89	5.13	3.89	5.83	5.36	4.76
15	Block 3, >10,000	3.89	5.13	3.89	5.83	5.36	4.76
16							
17	Commercial						
18	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.92
19	3/4"	15.39	20.33	15.39	23.07	21.20	32.89
20	1"	25.64	33.85	25.64	38.43	35.33	54.81
21	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
22	2"	82.07	108.37	82.07	123.01	113.07	175.39
23	3"	164.14	216.72	164.14	246.03	226.15	350.79
24	4"	256.46	338.63	256.46	384.40	353.34	548.10
25	6"	512.93	677.28	512.93	768.82	706.70	1,096.21
26	8"	820.69	1,083.64	820.69	1,230.12	1,130.73	1,753.93
27	10"	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
28	Gallage charge	3.89	5.13	3.89	5.83	5.36	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.92
34	3/4"	15.39	20.33	15.39	23.07	21.20	32.89
35	1"	25.64	33.85	25.64	38.43	35.33	54.81
36	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
37	2"	82.07	108.37	82.07	123.01	113.07	175.39
38	3"	164.14	216.72	164.14	246.03	226.15	350.79
39	4"	256.46	338.63	256.46	384.40	353.34	548.10
40	6"	512.93	677.28	512.93	768.82	706.70	1,096.21
41	8"	820.69	1,083.64	820.69	1,230.12	1,130.73	1,753.93
42	10"	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
43	Gallage charge	3.89	5.13	3.89	5.83	5.36	3.80
44							
45	Fire Protection						
46	2"	6.85	9.04	6.85	10.27	9.44	14.62
47	3"	13.68	18.06	13.68	20.50	18.85	29.23
48	4"	21.37	28.22	21.37	32.03	29.44	45.68
49	6"	42.74	56.43	42.74	64.06	58.89	91.35
50	8"	68.38	90.29	68.38	102.49	94.21	146.16
51	10"	98.31	129.81	98.31	147.36	135.45	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Chuluota
 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	Residential						
2	All Meter Sizes	22.01	31.08	22.01	44.92	31.53	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	8.01	11.32	8.01	16.35	11.48	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	22.01	31.08	22.01	44.92	31.53	45.26
18	3/4"	33.03	46.65	33.03	67.40	47.32	67.89
19	1"	55.03	77.73	55.03	112.30	78.84	113.14
20	1-1/2"	110.05	155.43	110.05	224.58	157.66	226.29
21	2"	176.09	248.71	176.09	359.34	252.27	362.06
22	3"	352.17	497.41	352.17	718.67	504.53	724.12
23	4"	550.28	777.21	550.28	1,122.95	788.36	1,131.44
24	6"	1,100.56	1,554.41	1,100.56	2,245.90	1,576.71	2,262.89
25	8"	1,760.89	2,487.06	1,760.89	3,593.42	2,522.73	3,620.62
26	10"	2,531.29	3,575.16	2,531.29	5,165.57	3,626.44	5,204.65
27	Gallage charge	9.60	13.55	9.60	19.59	13.75	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	22.01	31.08	22.01	44.92	31.53	45.26
31	3/4"	33.03	46.65	33.03	67.40	47.32	67.89
32	1"	55.03	77.73	55.03	112.30	78.84	113.14
33	1-1/2"	110.05	155.43	110.05	224.58	157.66	226.29
34	2"	176.09	248.71	176.09	359.34	252.27	362.06
35	3"	352.17	497.41	352.17	718.67	504.53	724.12
36	4"	550.28	777.21	550.28	1,122.95	788.36	1,131.44
37	6"	1,100.56	1,554.41	1,100.56	2,245.90	1,576.71	2,262.89
38	8"	1,760.89	2,487.06	1,760.89	3,593.42	2,522.73	3,620.62
39	10"	2,531.29	3,575.16	2,531.29	5,165.57	3,626.44	5,204.65
40	Gallage charge	9.60	13.55	9.60	19.59	13.75	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	55.01	77.70	55.01	112.26	78.81	112.65
44	Coml. Wastewater Only	55.01	77.70	55.01	112.26	78.81	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

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	Residential								
2	5/8" X 3/4"	15,576	145,268	10.25	159,654	10.25	NA	21.92	341,426
3	3/4"	0	0	-	0	15.39	NA	32.89	0
4	1"	96	608	25.64	2,461	25.64	NA	54.81	5,262
5	1-1/2"	0	0	-	0	51.29	NA	109.62	0
6	2"	0	0	-	0	82.07	NA	175.39	0
7	3"	0	0	-	0	164.14	NA	350.79	0
8	4"	0	0	-	0	256.46	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		64,136	3.89	249,488	3.89	64,136	3.80	243,716
11	Block 2, 5,000-10,000		30,413	3.89	118,305	3.89	28,524	4.76	135,776
12	Block 3, >10,000		51,328	3.89	199,666	3.89	48,141	4.76	229,152
13	Total Residential	15,672	145,876		729,575		140,801		955,332
14	Average Bill				46.55				60.96
15	Commercial								
17	5/8" X 3/4"	96	581	10.25	984	10.25	NA	21.92	2,104
18	3/4"	0	0	-	0	15.39	NA	32.89	0
19	1"	72	1,598	25.64	1,846	25.64	NA	54.81	3,946
20	1-1/2"	24	1,213	51.29	1,231	51.29	NA	109.62	2,631
21	2"	48	2,995	82.07	3,939	82.07	NA	175.39	8,419
22	3"	12	958	164.14	1,970	164.14	NA	350.79	4,209
23	4"	0	0	-	0	256.46	NA	548.10	0
24	8"	0	0	-	0	820.69	NA	1,753.93	0
25	Gallorage		7,346	3.89	28,576	3.89	7,346	3.80	27,914
26									
27									
28	Total Commercial	252	7,346		38,546		7,346		49,224
29	Average Bill				152.96				195.33
30	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	10.25	NA	21.92	0
33	3/4"	0	0	-	0	15.39	NA	32.89	0
34	1"	0	0	-	0	25.64	NA	54.81	0
35	1-1/2"	0	0	-	0	51.29	NA	109.62	0
36	2"	0	0	-	0	82.07	NA	175.39	0
37	3"	0	0	-	0	164.14	NA	350.79	0
38	4"	0	0	-	0	256.46	NA	548.10	0
39									
40	Gallorage		0	-	0	3.89	0	3.80	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45	Fire Protection								
47	2"	0	NA	-	0	6.85	NA	24.28	0
48	3"	0	NA	-	0	13.68	NA	48.55	0
49	4"	0	NA	-	0	21.37	NA	75.86	0
50	6"	0	NA	-	0	42.74	NA	151.73	0
51	8"	0	NA	-	0	68.38	NA	242.77	0
52	10"	0	NA	-	0	98.31	NA	348.98	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill				-				-
58									
59	Subtotal				768,120				1,004,556
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				4,385				13,590
63	Total Revenue				772,505				1,018,146
64	Booked Revenue				772,063				
65	Difference				442	0.1%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

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 last 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	Residential				
2	5/8" X 3/4"	5,178	45,490	10.25	53,075
3	3/4"	0	0	15.39	0
4	1"	25	177	25.64	641
5	1-1/2"	0	0	51.29	0
6	2"	0	0	82.07	0
7	3"	0	0	164.14	0
8	4"	0	0	256.46	0
9	Gallorage				
10	Block 1		21,127	3.89	82,185
11	Block 2		9,715	3.89	37,793
12	Block 3		14,824	3.89	57,667
13	Total Residential	5,203	45,667		231,360
14	Average Bill				44.47
15					
16	Commercial				
17	5/8" X 3/4"	32	165	10.25	328
18	3/4"	0	0	15.39	0
19	1"	24	429	25.64	615
20	1-1/2"	8	223	51.29	410
21	2"	16	348	82.07	1,313
22	3"	4	123	164.14	657
23	4"	0	0	256.46	0
24	8"	0	0	820.69	0
25	Gallorage		1,289	3.89	5,012
26					
27					
28	Total Commercial	84	1,289		8,336
29	Average Bill				99.23
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.25	0
33	3/4"	0	0	15.39	0
34	1"	0	0	25.64	0
35	1-1/2"	0	0	51.29	0
36	2"	0	0	82.07	0
37	3"	0	0	164.14	0
38	4"	0	0	256.46	0
39					
40	Gallorage		0	3.89	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	6.85	0
48	2"	0	NA	13.68	0
49	3"	0	NA	21.37	0
50	4"	0	NA	42.74	0
51	6"	0	NA	68.38	0
52	8"	0	NA	98.31	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				239,695

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	5,034	49,884	10.25	51,599	13.54	68,160	16,562
3	3/4"	0	0	15.39	0	20.33	0	0
4	1"	36	240	25.64	923	33.85	1,219	296
5	1-1/2"	0	0	51.29	0	67.73	0	0
6	2"	0	0	82.07	0	108.37	0	0
7	3"	0	0	164.14	0	216.72	0	0
8	4"	0	0	256.46	0	338.63	0	0
9	Gallonage							
10	Block 1		21,073	3.89	81,974	5.13	108,105	26,131
11	Block 2		10,611	3.89	41,276	5.13	54,434	13,158
12	Block 3		18,441	3.89	71,734	5.13	94,600	22,866
13	Total Residential	<u>5,070</u>	<u>50,125</u>		<u>247,506</u>		<u>326,518</u>	<u>79,012</u>
14	Average Bill				<u>48.82</u>		<u>64.40</u>	
15								
16	Commercial							
17	5/8" X 3/4"	32	262	10.25	328	13.54	433	105
18	3/4"	0	0	15.39	0	20.33	0	0
19	1"	24	414	25.64	615	33.85	812	197
20	1-1/2"	8	470	51.29	410	67.73	542	132
21	2"	16	1,031	82.07	1,313	108.37	1,734	421
22	3"	0	0	164.14	0	216.72	0	0
23	4"	0	0	256.46	0	338.63	0	0
24	8"	0	0	820.69	0	1,083.64	0	0
25	Gallonage		2,177	3.89	8,468	5.13	11,167	2,699
26								
27								
28	Total Commercial	<u>80</u>	<u>2,177</u>		<u>11,135</u>		<u>14,688</u>	<u>3,554</u>
29	Average Bill				<u>139.18</u>		<u>183.61</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	10.25	0	13.54	0	0
33	3/4"	0	0	15.39	0	20.33	0	0
34	1"	0	0	25.64	0	33.85	0	0
35	1-1/2"	0	0	51.29	0	67.73	0	0
36	2"	0	0	82.07	0	108.37	0	0
37	3"	0	0	164.14	0	216.72	0	0
38	4"	0	0	256.46	0	338.63	0	0
39								
40	Gallonage		0	3.89	0	5.13	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill							
45								
46	Fire Protection							
47	1"	0	NA	6.85	0	9.04	0	0
48	2"	0	NA	13.68	0	18.06	0	0
49	3"	0	NA	21.37	0	28.22	0	0
50	4"	0	NA	42.74	0	56.43	0	0
51	6"	0	NA	68.38	0	90.29	0	0
52	8"	0	NA	98.31	0	129.81	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill							
58								
59	Subtotal				<u>258,641</u>		<u>341,207</u>	<u>82,566</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)
 Water 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	Residential				
2	5/8" X 3/4"	5,364	49,894	10.25	54,981
3	3/4"	0	0	15.39	0
4	1"	35	191	25.64	897
5	1-1/2"	0	0	51.29	0
6	2"	0	0	82.07	0
7	3"	0	0	164.14	0
8	4"	0	0	256.46	0
9	Gallonge				
10	Block 1		21,935	3.89	85,329
11	Block 2		10,086	3.89	39,236
12	Block 3		18,063	3.89	70,265
13	Total Residential	<u>5,399</u>	<u>50,085</u>		<u>250,709</u>
14	Average Bill				46.44
15					
16	Commerical				
17	5/8" X 3/4"	32	154	10.25	328
18	3/4"	0	0	15.39	0
19	1"	24	756	25.64	615
20	1-1/2"	8	520	51.29	410
21	2"	16	1,616	82.07	1,313
22	3"	8	835	164.14	1,313
23	4"	0	0	256.46	0
24	8"	0	0	820.69	0
25	Gallonge		3,881	3.89	15,096
26					
27					
28	Total Commercial	<u>88</u>	<u>3,881</u>		<u>19,075</u>
29	Average Bill				216.77
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.25	0
33	3/4"	0	0	15.39	0
34	1"	0	0	25.64	0
35	1-1/2"	0	0	51.29	0
36	2"	0	0	82.07	0
37	3"	0	0	164.14	0
38	4"	0	0	256.46	0
39					
40	Gallonge		0	3.89	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	6.85	0
48	2"	0	NA	13.68	0
49	3"	0	NA	21.37	0
50	4"	0	NA	42.74	0
51	6"	0	NA	68.38	0
52	8"	0	NA	98.31	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>269,784</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Water [] or Sewer [X]

Schedule: E-2s
 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) 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	Residential								
2	5/8" X 3/4"	8,280	95,168	22.01	182,243	22.01		45.26	374,753
3	3/4"	0	0	-	0	22.01		45.26	0
4	1"	0	0	-	0	22.01		45.26	0
5	1-1/2"	0	0	-	0	22.01		45.26	0
6	2"	0	0	-	0	22.01		45.26	0
7	3"	0	0	-	0	22.01		45.26	0
8	4"	0	0	-	0	22.01		45.26	0
9	Gallage cap (gallons)		6,000				6,000		
10	Capped Usage	-	41,208	8.01	330,074	8.01	41,208	8.73	359,743
11	Usage Above Cap	-	53,960				53,960		
12									
13	Total Residential	8,280	95,168		512,316		95,168		734,496
14	Average Bill				61.87				88.71
15									
16	Commercial								
17	5/8" X 3/4"	48	214	22.01	1,056	22.01		45.26	2,172
18	3/4"	0	0	-	0	33.03		67.89	0
19	1"	12	646	55.03	660	55.03		113.14	1,358
20	1-1/2"	0	0	-	0	110.05		226.29	0
21	2"	0	0	-	0	176.09		362.06	0
22	3"	0	0	-	0	352.17		724.12	0
23	4"	0	0	-	0	550.28		1,131.44	0
24									
25	Gallage	-	860	9.60	8,255	9.60	860	10.48	9,012
26									
27									
28	Total Commercial	60	860		9,972		860		12,542
29	Average Bill				166.20				209.03
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	22.01		45.26	0
33	3/4"	0	0	-	0	33.03		67.89	0
34	1"	0	0	-	0	55.03		113.14	0
35	1-1/2"	0	0	-	0	110.05		226.29	0
36	2"	0	0	-	0	176.09		362.06	0
37	3"	0	0	-	0	352.17		724.12	0
38	4"	0	0	-	0	550.28		1,131.44	0
39									
40	Gallage	-	0	-	0	9.60	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	55.01		112.65	0
48	Com. Wastewater Only	0	0	-	0	55.01		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	Subtotal				522,288				747,038
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				20
58	Total Revenue				522,288				747,058
59	Booked Revenue				436,466				
60	Difference				85,822	19.7%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

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

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.

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	2,773	30,746	22.01	61,034
3	3/4"	0	0	22.01	0
4	1"	0	0	22.01	0
5	1-1/2"	0	0	22.01	0
6	2"	0	0	22.01	0
7	3"	0	0	22.01	0
8	4"	0	0	22.01	0
9	Gallorage cap		6,000		
10	Capped Usage		13,819	8.01	110,686
11	Usage Above Cap		16,928		
12					
13	Total Residential	<u>2,773</u>	<u>30,746</u>		<u>171,720</u>
14	Average Bill				61.93
15					
16	Commercial				
17	5/8" X 3/4"	16	59	22.01	352
18	3/4"	0	0	33.03	0
19	1"	4	223	55.03	220
20	1-1/2"	0	0	110.05	0
21	2"	0	0	176.09	0
22	3"	0	0	352.17	0
23	4"	0	0	550.28	0
24					
25	Gallorage		282	9.60	2,706
26					
27					
28	Total Commercial	<u>20</u>	<u>282</u>		<u>3,279</u>
29	Average Bill				163.93
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	22.01	0
33	3/4"	0	0	33.03	0
34	1"	0	0	55.03	0
35	1-1/2"	0	0	110.05	0
36	2"	0	0	176.09	0
37	3"	0	0	352.17	0
38	4"	0	0	550.28	0
39					
40	Gallorage	-	0	9.60	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	55.01	0
48	Com. Wastewater Only	0	0	55.01	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other	<u>0</u>	<u>0</u>		<u>0</u>
52					
53					
54	Subtotal				<u>174,998</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

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	Residential							
2	5/8" X 3/4"	2,690	33,349	22.01	59,207	31.08	83,605	24,398
3	3/4"	0	0	22.01	0	31.08	0	0
4	1"	0	0	22.01	0	31.08	0	0
5	1-1/2"	0	0	22.01	0	31.08	0	0
6	2"	0	0	22.01	0	31.08	0	0
7	3"	0	0	22.01	0	31.08	0	0
8	4"	0	0	22.01	0	31.08	0	0
9	Gallorage cap		6,000					
10	Capped Usage		13,625	8.01	109,139	11.32	154,240	45,100
11	Usage Above Cap		19,724					
12								
13	Total Residential	<u>2,690</u>	<u>33,349</u>		<u>168,346</u>		<u>237,845</u>	<u>69,498</u>
14	Average Bill				<u>62.58</u>		<u>88.42</u>	
15								
16	Commercial							
17	5/8" X 3/4"	16	75	22.01	352	31.08	497	145
18	3/4"	0	0	33.03	0	46.65	0	0
19	1"	4	127	55.03	220	77.73	311	91
20	1-1/2"	0	0	110.05	0	155.43	0	0
21	2"	0	0	176.09	0	248.71	0	0
22	3"	0	0	352.17	0	497.41	0	0
23	4"	0	0	550.28	0	777.21	0	0
24								
25	Gallorage		202	9.60	1,942	13.55	2,741	799
26								
27								
28	Total Commercial	<u>20</u>	<u>202</u>		<u>2,514</u>		<u>3,549</u>	<u>1,035</u>
29	Average Bill				<u>125.72</u>		<u>177.47</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	22.01	0	31.08	0	0
33	3/4"	0	0	33.03	0	46.65	0	0
34	1"	0	0	55.03	0	77.73	0	0
35	1-1/2"	0	0	110.05	0	155.43	0	0
36	2"	0	0	176.09	0	248.71	0	0
37	3"	0	0	352.17	0	497.41	0	0
38	4"	0	0	550.28	0	777.21	0	0
39								
40	Gallorage	-	0	9.60	0	13.55	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill				<u>-</u>		<u>-</u>	<u>0</u>
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	55.01	0	77.70	0	0
48	Com. 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	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
52								
53								
54	Subtotal				<u>170,861</u>		<u>241,394</u>	<u>70,533</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Chuluota

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-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) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	2,817	31,072	22.01	62,002
3	3/4"	0	0	22.01	0
4	1"	0	0	22.01	0
5	1-1/2"	0	0	22.01	0
6	2"	0	0	22.01	0
7	3"	0	0	22.01	0
8	4"	0	0	22.01	0
9	Gallorage cap		6,000		
10	Capped Usage		13,764	8.01	110,248
11	Usage Above Cap		17,308		
12					
13	Total Residential	<u>2,817</u>	<u>31,072</u>		<u>172,250</u>
14	Average Bill				61.15
15					
16	Commerical				
17	5/8" X 3/4"	16	80	22.01	352
18	3/4"	0	0	33.03	0
19	1"	4	296	55.03	220
20	1-1/2"	0	0	110.05	0
21	2"	0	0	176.09	0
22	3"	0	0	352.17	0
23	4"	0	0	550.28	0
24					
25	Gallorage		376	9.60	3,607
26					
27					
28	Total Commercial	<u>20</u>	<u>376</u>		<u>4,179</u>
29	Average Bill				208.95
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	22.01	0
33	3/4"	0	0	33.03	0
34	1"	0	0	55.03	0
35	1-1/2"	0	0	110.05	0
36	2"	0	0	176.09	0
37	3"	0	0	352.17	0
38	4"	0	0	550.28	0
39					
40	Gallorage	-	0	9.60	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	55.01	0
48	Comrl. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				<u>0</u>
52					
53					
54	Subtotal				<u>176,429</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

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	1,337	22	0	0	0	0	1,359
2	Feb-07	1,338	22	0	0	0	0	1,360
3	Mar-07	1,334	22	0	0	0	0	1,356
4	Apr-07	1,346	22	0	0	0	0	1,368
5	May-07	1,348	22	0	0	0	0	1,370
6	Jun-07	1,356	21	0	0	0	0	1,377
7	Jul-07	1,362	21	0	0	0	0	1,383
8	Aug-07	1,358	21	0	0	0	0	1,379
9	Sep-07	1,356	20	0	0	0	0	1,376
10	Oct-07	1,353	20	0	0	0	0	1,373
11	Nov-07	1,361	20	0	0	0	0	1,381
12	Dec-07	1,363	20	0	0	0	0	1,383
13	Total Water	16,212	253	0	0	0	0	16,465

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	587	6	0	0	0	0	593
15	Feb-07	586	6	0	0	0	0	592
16	Mar-07	583	6	0	0	0	0	589
17	Apr-07	582	6	0	0	0	0	588
18	May-07	577	6	0	0	0	0	583
19	Jun-07	580	5	0	0	0	0	585
20	Jul-07	581	5	0	0	0	0	586
21	Aug-07	578	5	0	0	0	0	583
22	Sep-07	574	5	0	0	0	0	579
23	Oct-07	574	5	0	0	0	0	579
24	Nov-07	578	5	0	0	0	0	583
25	Dec-07	575	5	0	0	0	0	580
26	Total Sewer	6,955	65	0	0	0	0	7,020

Miscellaneous Service Charges

Florida Public Service Commission

Chuluota
 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.	Present Bus. Hrs.	Present 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	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	-		-	
25	not specified	5/8 X 3/4"	-		-	
26	not specified	1"	-		-	
27	not specified	1.5"	-		-	
28	not specified	Over 2"	-		-	
29						
30	Residential	All sizes	-		-	
31	Residential	5/8 X 3/4"	-	121.92	-	177.41
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
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

Chuluota

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) Annual Pay	(3) Base	(4) Hours/Year	(5) Rate	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
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							
12	Field Employees Average Base	<u>30,113.38</u>		<u>2,080</u>		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
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							
24	Office Employees Average Salary	<u>38,560.50</u>		<u>2,080</u>		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	Collect Delinquent Account						
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	Connections, Premises Visits / Service Calls in Normal Hours						
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.)						
38							
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	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
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	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Chuluota
 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
WATER							
1	Jan-07	180	0	0	0	80	260
2	Feb-07	270	0	0	0	40	310
3	Mar-07	390	105	0	0	60	555
4	Apr-07	255	0	0	0	20	275
5	May-07	0	75	0	0	40	115
6	Jun-07	165	135	0	0	60	360
7	Jul-07	165	345	0	0	0	510
8	Aug-07	285	15	0	0	0	300
9	Sep-07	210	255	0	0	120	585
10	Oct-07	120	255	0	0	0	375
11	Nov-07	300	0	0	0	20	320
12	Dec-07	285	135	0	0	0	420
13							
14	Total Water	2,625	1,320	0	0	440	4,385
15	Annual Events	175	88	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	8,750	4,400	0	0	440	13,590
SEWER							
19	Jan-07	0	0	0	0	20	20
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	20	20
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	20	20

Public Fire Hydrants Schedule

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer []

Schedule: E-6
Page: 1 of 1
Preparer: J Lihvarcik

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Chuluota**

Schedule: E-7

Docket No. 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

Chuluota

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.

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Chuluota
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
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	34,743	Included in overall cost of service	None
SEWER					
2	Regulatory Assessment Fee	Florida Public Service Comm.	19,641	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Chuluota

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
WATER				
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
SEWER				
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

Chuluota
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					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Class A Utility Cost of Service Study

Florida Public Service Commission

Chuluota

Schedule: E-12

Docket No. 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

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

See attached Bill Analyses

**Chuluota
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

04353 MAY 22 08

FPSC - COMMISSION CLERK

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

Florida Public Service Commission

Chuluota
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	12,490	0	10,297	290	1,903	
2	Feb-07	11,431	0	9,425	380	1,627	
3	Mar-07	17,243	0	14,216	1,236	1,791	
4	Apr-07	15,789	0	13,017	356	2,416	
5	May-07	19,104	0	15,237	240	3,627	
6	Jun-07	13,570	0	10,823	430	2,317	
7	Jul-07	11,878	0	9,473	230	2,174	
8	Aug-07	21,025	0	16,769	2,235	2,021	
9	Sep-07	16,845	0	15,196	195	1,453	
10	Oct-07	16,290	0	14,696	335	1,259	
11	Nov-07	9,437	0	8,513	274	649	
12	Dec-07	17,248	0	15,560	305	1,383	
13	TOTAL	182,349	0	153,222	6,505	22,622	12.4%

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

Florida Public Service Commission

Chuluota
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	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	3,507	0	0	0	3,507	0
2	Feb	3,075	0	0	0	3,075	0
3	Mar	3,567	0	0	0	3,567	0
4	Apr	3,306	0	0	0	3,306	0
5	May	3,497	0	0	0	3,497	0
6	Jun	3,308	0	0	0	3,308	0
7	Jul	3,308	0	0	0	3,308	0
8	Aug	3,178	0	0	0	3,178	0
9	Sep	3,287	0	0	0	3,287	0
10	Oct	3,748	0	0	0	3,748	0
11	Nov	3,687	0	0	0	3,687	0
12	Dec	3,839	0	0	0	3,839	0
13	Total	41,307	0	0	0	41,307	0

Water Treatment Plant Data

Florida Public Service Commission

Chuluota
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	
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		1,800,000	
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.	05/02/07	839,900	
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	05/02/07	839,900
		2	05/05/07	815,700
		3	05/24/07	706,900
		4	05/29/07	693,600
		5	05/28/07	683,200
			Average	<u>747,860</u>
4	Average Daily Flow		499,586	
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.		90,000	

Sewer Treatment Plant Data

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: F-4
 Page: 1 of 1
 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
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>400,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>December</u>	<u>124,000</u>

Used and Useful Calculations
Water Treatment Plant

Chuluota
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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	yes	583.26	1,166.53	-	583.26	-	1.41	824.83	500	1,750	1,250	65.99%	65.99%	

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	yes	yes	583.26	1.41	-	62.50	-	1,277,753	500	1,750	-	1,200,000	106.48%	100.00%
3														
4														
5														

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	747,860	1,495,720	450,000	3	100.00%	Yes	839,900	1.41	-	90,000	1,277,753	450,000	283.95%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Chuluota
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	113,170	95,233	N/A	-	1.79	202,416	100,000	202.42%	100.00%	
2										

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	32,791	262,328	-	-	262,328	49.68	24,842	9,067,208	9,602,760	18,669,968	96,027,600
	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	99.10%	95,167,700	76,134,160	859,900	825,504	76,959,664	95,629,632	41,310,000	(54,319,632)	N/A	N/A
5											

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

Florida Public Service Commission

Chuluota
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
Water					
1	1,977.0	1,630	121.29%	100.00%	100.00%
Sewer					
2	1,083.1	660	164.11%	100.00%	100.00%

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Chuluota
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: F-8
 Page: 1 of 1
 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
WATER					
1	2003	968.0	1,012.3	1,058.2	
2	2004	1,155.3	1,209.3	1,175.8	
3	2005	1,270.7	1,332.7	1,293.5	
4	2006	1,347.3	1,416.3	1,411.1	
5	2007	1,427.9	1,496.9	1,528.7	
6	2008			1,646.4	7.69%
7	2009			1,764.0	7.14%
8	2010			1,881.6	6.67%
9	2011			1,999.3	6.25%
10	2012			2,116.9	5.88% 5 yrs beyond 2007
			X Coefficient(s)	117.629	
SEWER					
11	2003	251.5	251.5	318.0	
12	2004	448.1	448.1	403.3	
13	2005	544.7	546.2	488.6	
14	2006	588.6	590.1	573.8	
15	2007	605.4	606.9	659.1	
16	2008			744.4	12.94%
17	2009			829.7	11.46%
18	2010			915.0	10.28%
19	2011			1,000.3	9.32%
20	2012			1,085.5	8.53% 5 yrs beyond 2005
			X Coefficient(s)	85.283	

Equivalent Residential Connections - Water

Florida Public Service Commission

Chuluota
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: F-9
 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) (3) (4)			(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	819	1,054	936.5	79,660	85.061	87,843	1,032.7	
2	2004	1,054	1,181	1,117.5	125,875	112.640	135,316	1,201.3	16.33%
3	2005	1,181	1,265	1,223.0	127,402	104.172	130,710	1,254.8	4.45%
4	2006	1,265	1,347	1,306.0	152,147	116.498	157,872	1,355.1	8.00%
5	2007	1,347	1,363	1,355.0	153,705	113.435	161,047	1,419.7	4.77%
Average Growth Through 5-Year Period (Col. 8)									8.28%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Chuluota

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	192	297	244.5	11,961	48.920	12,363	252.7	
2	2004	297	517	407.0	23,912	58.752	24,039	409.2	61.90%
3	2005	517	557	537.0	31,718	59.065	32,404	548.6	34.08%
4	2006	557	588	572.5	34,573	60.390	35,379	585.8	6.79%
5	2007	588	575	581.5	33,856	58.222	34,715	596.3	1.78%
Average Growth Through 5-Year Period (Col. 8)									23.94%

Chuluota
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
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Schedule of Requested Cost of Capital - Interim	G-6	146

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Rate Schedule - Interim Rates

Florida Public Service Commission

Chuluota
 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	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	WATER		49.9%	37.8%	SEWER		104.1%	43.3%
1	Residential				Residential			
2	5/8" X 3/4"	10.25	15.36	14.12	All Meter Sizes	22.01	44.92	31.53
3	3/4"	15.39	23.07	21.20	3/4"	-	-	-
4	1"	25.64	38.43	35.33	1"	-	-	-
5	1-1/2"	51.29	76.88	70.67	1-1/2"	-	-	-
6	2"	82.07	123.01	113.07	2"	-	-	-
7	3"	164.14	246.03	226.15	3"	-	-	-
8	4"	256.46	384.40	353.34	4"	-	-	-
9	6"	512.93	768.82	706.70	6"	-	-	-
10	8"	820.69	1,230.12	1,130.73	8"	-	-	-
11	10"	1,179.75	1,768.31	1,625.43	10"	-	-	-
12	Gallage, Block 1	3.89	5.83	5.36	Gallage cap (gallons)	6,000	6,000	6,000
13	Block 2	3.89	5.83	5.36	Gallage charge	8.01	16.35	11.48
14	Block 3	3.89	5.83	5.36				
15	General Service				General Service			
16	5/8" X 3/4"	10.25	15.36	14.12	5/8" X 3/4"	22.01	44.92	31.53
17	3/4"	15.39	23.07	21.20	3/4"	33.03	67.40	47.32
18	1"	25.64	38.43	35.33	1"	55.03	112.30	78.84
19	1-1/2"	51.29	76.88	70.67	1-1/2"	110.05	224.58	157.66
20	2"	82.07	123.01	113.07	2"	176.09	359.34	252.27
21	3"	164.14	246.03	226.15	3"	352.17	718.67	504.53
22	4"	256.46	384.40	353.34	4"	550.28	1,122.95	788.36
23	6"	512.93	768.82	706.70	6"	1,100.56	2,245.90	1,576.71
24	8"	820.69	1,230.12	1,130.73	8"	1,760.89	3,593.42	2,522.73
25	10"	1,179.75	1,768.31	1,625.43	10"	2,531.29	5,165.57	3,626.44
26	Gallage charge	3.89	5.83	5.36	Gallage charge	9.60	19.59	13.75
27	Fire Protection				Flat Rate			
28	2"	6.85	10.27	9.44	Res. Wastewater Only	55.01	112.26	78.81
29	3"	13.68	20.50	18.85	Cmrl. Wastewater Only	55.01	112.26	78.81
30	4"	21.37	32.03	29.44	Sprinkler Heads	-	-	-
31	6"	42.74	64.06	58.89	Reuse	-	-	-
32	8"	68.38	102.49	94.21				
33	10"	98.31	147.36	135.45				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Chuluota
 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)
WATER						
1	Utility Plant in Service	4,485,407	(220,208)	0	4,265,199	A-5
2	Utility Land & Land Rights	68,838		0	68,838	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(909,753)	63,538	0	(846,215)	A-9
5	Less: CIAC	(1,370,783)	0	0	(1,370,783)	A-12
6	Accumulated Amortization of CIAC	270,750	0	0	270,750	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	159,242		0	159,242	A-1
11	Total Rate Base	<u>2,703,702</u>	<u>(156,670)</u>	<u>0</u>	<u>2,547,032</u>	
SEWER						
12	Utility Plant in Service	6,416,858	0	0	6,416,858	A-6
13	Utility Land & Land Rights	282,362		0	282,362	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(831,707)	0	0	(831,707)	A-10
16	Less: CIAC	(1,592,535)	0	0	(1,592,535)	A-12
17	Accumulated Amortization of CIAC	278,351	0	0	278,351	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	54,231		0	54,231	A-2
21	Total Rate Base	<u>4,607,560</u>	<u>0</u>	<u>0</u>	<u>4,607,560</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Chuluota
 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 Utility Plant in Service	<u>(220,208)</u>	<u>0</u>
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		
6		
7 Accumulated Depreciation	<u>63,538</u>	<u>0</u>
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		
10		
11		
12 Total Rate Base	<u>(156,670)</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Chuluota
 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
Water									
1 Water Sales Revenues	768,120		0	768,120	173,269	941,390	22.56%	49.9%	E-2w
2 Other Revenues	4,385		0	4,385	0	4,385			E-2w
3 OPERATING REVENUES	<u>772,505</u>	0	0	<u>772,505</u>	<u>173,269</u>	<u>945,775</u>			
4 Operation & Maintenance	424,569		0	424,569	2,559	427,128			B-5
5 Depreciation, net of CIAC Amort.	113,370	0	0	113,370		113,370			B-13
6 Amortization	3,950		0	3,950		3,950			
7 Taxes Other Than Income	116,812	(17,837)	0	98,975	7,792	106,767			B-15
8 Provision for Income Taxes	30,882		0	30,882	62,846	93,728			C-1
9 OPERATING EXPENSES	<u>689,583</u>	<u>(17,837)</u>	0	<u>671,746</u>	<u>73,197</u>	<u>744,943</u>			
10 NET OPERATING INCOME	<u>82,922</u>	<u>17,837</u>	0	<u>100,759</u>	<u>100,073</u>	<u>200,832</u>			
11 RATE BASE	<u>2,703,702</u>			<u>2,703,702</u>		<u>2,703,702</u>			A-1
12 RATE OF RETURN	<u>3.07%</u>			<u>3.73%</u>		<u>7.43%</u>			
Sewer									
13 Sewer Sales Revenues	522,288		0	522,288	635,850	1,158,138	121.74%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>522,288</u>	0	0	<u>522,288</u>	<u>635,850</u>	<u>1,158,138</u>			
16 Operation & Maintenance	228,161		0	228,161	9,391	237,551			B-6
17 Depreciation, net of CIAC Amort.	316,335	0	0	316,335		316,335			B-14
18 Amortization	751		0	751		751			
19 Taxes Other Than Income	18,571	40,324	0	58,895	28,594	87,489			B-15
20 Provision for Income Taxes	(65,687)		0	(65,687)	230,626	164,939			C-1
21 OPERATING EXPENSES	<u>498,131</u>	<u>40,324</u>	0	<u>538,455</u>	<u>268,611</u>	<u>807,066</u>			
22 NET OPERATING INCOME	<u>24,157</u>	<u>(40,324)</u>	0	<u>(16,166)</u>	<u>367,239</u>	<u>351,072</u>			
23 RATE BASE	<u>4,607,560</u>			<u>4,607,560</u>		<u>4,607,560</u>			A-2
24 RATE OF RETURN	<u>0.52%</u>			<u>-0.35%</u>		<u>7.62%</u>			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Chuluota

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

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Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
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>(17,837)</u>	<u>40,324</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>173,269</u>	<u>635,850</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>2,559</u>	<u>9,391</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>7,797</u>	<u>28,613</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	772,505	522,288
18	Plus Required Revenue Adjustment	<u>173,269</u>	<u>635,850</u>
19	Rate Year Revenue at Proposed Rates	945,775	1,158,138
20			
21	Less Operating Expenses Before Income Taxes	(651,215)	(642,127)
22	Less Interest Expense	(51,584)	(88,431)
23	Taxable Income	242,975	427,581
24	Income Tax at Composite Rate of 38.58%	93,728	164,939
25	Less Income Tax at Present Rates	<u>(30,882)</u>	<u>65,687</u>
26			
27	Income Tax Adjustment	<u>62,846</u>	<u>230,626</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

Schedule: G-6
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 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
WATER						
1 Long-Term Debt	976,399	36.11%	5.10%	1.84%	49,825	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	1,613,949	59.69%	9.25%	5.52%	149,248	D-2
5 Customer Deposits	29,325	1.08%	6.00%	0.07%	1,759	D-2
6 Accumulated Deferred Income Taxes	84,029	3.11%	0.00%	0.00%	0	D-2
7 Total	<u>2,703,702</u>	<u>100.00%</u>		<u>7.43%</u>	<u>200,832</u>	
SEWER						
8 Long-Term Debt	1,718,237	37.29%	5.10%	1.90%	87,680	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	2,840,179	61.64%	9.25%	5.70%	262,641	D-2
12 Customer Deposits	12,515	0.27%	6.00%	0.02%	751	D-2
13 Accumulated Deferred Income Taxes	36,629	0.79%	0.00%	0.00%	0	D-2
14 Total	<u>4,607,560</u>	<u>100.00%</u>		<u>7.62%</u>	<u>351,072</u>	

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