Interlachen Lake/Park Manor Water and Sewer

Docket No. 080121-WS

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

Putnam County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

DOCUMENT NUMBER-DATE O 4365 MAY 22 8

FPSC-COMMISSION CLERK

Interlachen Lake/Park Manor RATE BASE

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

Schedule of Water Rate Base

Florida Public Service Commission

A-1

Schedule:

Interlachen Lake/Park Manor Docket No. 080121-WS

Docket No. 080121-WSPage:1 of 1Historical Test Year Ending December 31, 2007Preparer:R Griffin/J Guastella

Historical 2007 & Pro Forma

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)	(2) Histo	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6) est Year	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	154,119	16,171	170,289	45,362	215,652	A -5
2	Utility Land & Land Rights	4,306	o	4,306	o	4,306	A -5
3	Less: Non-Used & Useful Plant	0	(4,425)	(4,425)	0	(4,425)	A -7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(62,869)	(2,201)	(65,070)	14,634	(50,436)	A -9
6	Less: CIAC	(75,322)	0	(75,322)	0	(75,322)	A-12
7	Accumulated Amortization of CIAC	36,961	415	37,375	0	37,375	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	29,537	29,537	11,789	41,326	A-17, A-3
12	Total Rate Base	57,195	39,496	96,691	71,785	168,476	

Schedule of Sewer Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: Page: A-2 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.

	(1)	(2) Histor	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6)	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	57,347	1,741	59,088	480	59,568	A-6
2	Utility Land & Land Rights	1,011	0	1,011	0	1,011	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	o	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(34,670)	(232)	(34,902)	(2)	(34,903)	A-10
6	Less: CIAC	(738)	0	(738)	0	(738)	A-12
7	Accumulated Amortization of CIAC	681	(1)	680	0	680	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	o	A-16
11	Working Capital Allowance	0	3,929	3,929	1,269	5,198	A-17, A-3
12	Total Rate Base	23,632	5,436	29,068	1,748	30,816	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Schedule: A-3

Interlachen Lake/Park Manor Docket No. 080121-WS

1 of 2 Page: Preparer: R Griffin/J Guastella Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules A-5, A-6
1	UTILITY PLANT IN SERVICE	14 400	1,559	A-5, A-6
2	Allocation of Corporate IT	14,488 1,683	181	
3	Allocation of Corp Structures & Improvements	1,003	-	
4 5		_	-	
6	Total 2007 Adjustments	16,171	1,741	
7	Total 2007 Adjustinents			
8	Pro Forma Adjustments			
9	Allocation of Corporate 1T	4,462	480	
10	Meter replacement cost	57,540	NA	
11	(Less) Retirement of existing meters	(16,640)	NA	
12	(2000) (1000) (1000) (1000)	-		
13			•	
14		-		
15				
16	Total Pro Forma Adjustments	45,362	480	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		<u> </u>		
20	Total 2007 Adjustments	<u>-</u>		
21				
22	NON-USED & USEFUL			A -7
23	To reflect calculated Adjusted NU&U amounts	(4,425)	-	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,983	213	
30	Allocation of Corp Structures & Improvements	173	19	
31	B00 B	- 4 -	-	
32	PSC Depr Rate Correction	45	-	
33	Total 2007 Adjustments	2.201	232	
34	Total 2007 Adjustments	2,201	232	
35	Due Ferme Aditionne			
36 37	Pro Forma Adjustments New PCs, Network & Telephone Upgrade	15	2	
38	Meter Replacements	13	2.	
39	Retirement of existing meters	(16,640)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	1,023	NA	
41	Salvage	968	NA NA	
42		•		
43			-	
44		-		
45			<u>-</u>	
46	Total Pro Forma Adjustments	(14,634)	2	
47				

Interlachen Lake/Park Manor 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	(1)	(2)	(3)	(4)
No.	Description	Water	Sewer	Supporting
1	CIAC			Schedules
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	415_	(1)	
12	Total 2007 Adjustments	415	(1)	
13				
14	Pro Forma Adjustments			
15 16	T-A-I D. E. A.B			
	Total Pro Forma Adjustments	-	-	
17 18	ACCURRITION AD MICTARIA			
19	ACQUISITION ADJUSTMENTS			
20	Not Applicable	-	-	
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable			
23	**************************************	-	-	
	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	_	_	A-10
26				
	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	29,537	3,929	
30	Due 5 A.B			
	Pro Forma Adjustments			
32	Deferred Rate Case Expense	11,789	1,269	

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

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)
	,	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 30, 12/31/95 Balance		endatory Order
2 3 4 5	1996 Additions Retirements Adjustments 12/31/96 Balance		
6 7 8 9	1997 Additions Retirements Adjustments 12/31/97 Balance		
10 11 12 13	1998 Additions Retirements Adjustments 12/31/98 Balance		
	1999 Additions Retirements Adjustments 12/31/99 Balance		
	2000 Additions Retirements Adjustments 12/31/00 Balance		
22 23 24	2001 Additions Retirements Adjustments		

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

Florida Public Service Commission

Interlachen Lake/Park Manor 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.		(2) Water Year End	(3) Sewer Year End
26 27 28 29	Description 2002 Additions Retirements Adjustments 12/31/02 Balance	Balance	Balance
30 31 32 33	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	142,148	53,771
34 35 36 37	2004 Additions Retirements Adjustments 12/31/04 Balance	0 0 1 142,149	0 0 1 53,772
38 39 40 41	2005 Additions Retirements Adjustments 12/31/05 Balance	0 0 0 0 142,149	0 0 0 53,772
42 43 44 45	2006 Additions Retirements Adjustments 12/31/06 Balance	24,024 (6,976) 0 159,197	7,290 (1,755) 0 59,307
47 48	2007 Additions Retirements Adjustments Allocations 12/31/07 Balance Supporting Schedules: A-5, A-6	439 (1,276) 0 18,877 177,237	0 (1,028) 0 <u>2,032</u> 60,311

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-5

Page:

1 of 3

R Griffin/J Guastella Preparer:

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

	Usetul F	Plant in Service. (1)	(2)	(3)	(4)	(5)	(6)	(7)
			Historic	al Test Yea		Pro For	ma Adjusti	
Line	Acct		Adjusted	Non-Use	ed & Useful		Non-Use	d & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANG	BIBLE PLANT						_
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT			_			_
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,089	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	2,500	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	24,637	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT			_	_		_
17	303.3	Land & Land Rights	4,306	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	16,181	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	9,019	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		MISSION & 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	23,297	0.00%	- 0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	49,785	14.80%	7,368	0	14.80%	0
28	333.4	Services	1,756	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	16,738	0.00%	0	40,900	0.00%	0
30	335.4	Hydrants	0	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%	٥١	0	0.00%	0
33		AL PLANT		0.000/		•	0.000/	•
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,683	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	14,488	0.00%	0	4,462	0.00%	0
38 39	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	4,140	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	°	0	0.00%	0
42 43	345.5 346.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43 44		Communication Equipment	0	0.00%	0	0	0.00%	0
45	347.5 348.5	Miscellaneous Equipment Other Tangible Plant	0 976	0.00% 0.00%	0	0	0.00% 0.00%	0
73	O+0.3	Other Langing Flatit		V.UU76		U	0.00%	U
46	TOT	AL	174,595	_	7,368	45,362	_	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page:

A-5 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTAN	SIBLE PLANT														
	301.1	Organization	0	0	0	o	0	Q	0	0	Ω	o.	0	0	O	n
3	302.1	Franchises	Ô	Ô	ŏ	o	ŏ	Õ	ő	Ď	ő	o o	ő	0	0	0
	339.1	Other Plant & Misc. Equipment	ō	õ	ő	ő	ŏ	û	ŏ	Õ	ŏ	ő	ő	0	0	0
		E OF SUPPLY & PUMPING PLANT	•	•	•	·	•	·	·	•	•	Ū	•	v	U	Ū
	303.2	Land & Land Rights	0	0	0	0	0	0	0	Q	a	C	0	D	0	0
	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	-	5,089
	305.2	Collect. & Impound Reservoirs	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,009	0,009	5,069 0	5,009	5,089 0	•
-	306.2	Lake, River & Other Intakes	ő	Ö	ŏ	ő	ő	Ď	ŏ	ŏ	0	o o	Ö	0	0	0
	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	•	•	•	-
	308.2	Infiltration Galleries & Tunnels	2,500	2,500	2,500	2,500	2,500 D	2,500	2,500	2,300	مان 0	2,330	2,500	2,500	2,500	2,500
	309.2	Supply Mains	ŏ	0	ŏ	0	0	ŏ	0	Ö	0	0	0	0	0	U
	310.2	Power Generation Equipment	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24.637	-		-	0	0	0
	311.2	Pumping Equipment	24,037	24,037	24, 0 37 0	24,037	24,037 0	24,037	,	24,637	24,637 0	24,637	24,637	24,637	24,637	24,637
	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	-	0	o .	0	0	D
16		R TREATMENT PLANT	U	U	U	U	U	U	0	U	0	0	0	0	0	0
			4.000		4.000		4.000	4.000	4.000	4						
	303.3 304.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
		Structures & Improvements	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,18f	16,181	16,181	16,181	16,181
	311.3	Pumping Equipment	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019	9,019
	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT	_	_												
	303.4	Land & Land Rights	ō	0	0	Ō	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
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
	331.4	Transm. & Distribution Mains	49,380	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,785
	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
29	334.4	Meters & Meter Installations	17,916	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,738
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	336.4	Backflow Prevention	0	a	0	0	0	0	٥	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
		RAL 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	o	0	0	0	0	Đ	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	S	0	Đ	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	4,1 4 0	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	٥	0	0	0	, O	0	· 0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	ō	٥	ō	Ô
43	346.5	Communication Equipment	0	0	0	0	0	0	o	٥	O	0	0	0	ō	ó
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	Ō	ō	ō	ō	ŏ
45	348.5	Other Tangible Plant	976	976	976	976	976	976	976	976	976	976	976	976	976	976
46	T O1	AL	159,197	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,360	158,425
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4 306	4 200	4 200		
77		Cosmon Land & Carlo rights	4,300	4,500	7,500	4,300	4,300	7,500	4,300	4,500	4,300	4,306	4,306	4,306	4,306	4,306

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Interlachen Lake/Park Manor 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	A pr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	INITANIC	BIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	o	0	0
3	302.1	Franchises	0	ŏ	0	0	0	0	ő	Ö	0	Ö	Ö	ő	ő	ŏ
4	339.1	Other Plant & Misc. Equipment	Ö	ő	ő	ő	Ö	Ô	ő	ő	ő	ŏ	ŏ	0	ŏ	0
5		E OF SUPPLY & PUMPING PLANT	-	-	_	•	•	-	-	-	•	_		-		
6	303.2	Land & Land Rights	0	٥	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	\$,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	0	٥	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
	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	o .	0	0	0	0	0	0	0	0	0	0	0	0
	309.2	Supply Mains	0	0	0	0	0	0	0	D	0	0	0	0	0	24,637
	310.2 311.2	Power Generation Equipment Pumping Equipment	24,637	24,637 0	24,637	24,637	24,637 0	24,637	24,637 0	24,637 0	24,637 0	24,637 0	24,637 0	24,637 0	24,637 0	24,037 0
	339.2	Other Plant & Misc. Equipment	0	u D	0	0 0	0	0	0	0	0	0	0	0	0	0
		TREATMENT PLANT	Ū	Ų	U	U	U	u	U	U	U	Ū	U	U	Ų	J
17		Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4.306	4,306	4,306	4.306	4,306	4,306	4,306
	304.3	Structures & Improvements	16,181	16.181	16,181	16.181	16,181	16.181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
	311.3	Pumping Egulpment	9.019	9.019	9.019	9.019	9,019	9.019	9,019	9.019	9,019	9.019	9.019	9.019	9,019	9,019
	320.3	Water Treatment Equipment	0	0	0,5.0	0	0	0,010	0	0	0	0	0	0	O	0
21	339.3	Other Plant & Misc. Equipment	0	٥	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & 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	٥	0	0	0	Ð	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
	331.4	Transm. & Distribution Mains	49,380	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,818	49,785
	333.4	Services	1,756	1,758	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756 16.640	1,756 16,738
	334.4	Meters & Meter Installations	17,916	16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640 0	16,640 0	16,640 0	16,640 n	10,640	10,730
	335.4	Hydrants Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4 339.4	Other Plant & Misc. Equipment	0	0	0	0	O O	0	0	0	0	0	ñ	0	0	Õ
33		IAL PLANT	U	Ų	U	v	U	v	U	•	v	·	·	v	·	ū
	303.5	Land & Land Rights	0	0	0	0	0	0	0	o	0	n	0	0	0	0
35		Structures & Improvements	1.628	1,661	1,661	1,661	1,661	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,683
36		Office Furniture & Equipment	0	,,001	1,001	0	1,001	0	1,,,,,	0	0	,,	0	0	0	0
	340.51	Computer Equipment	11.444	11.971	13.044	13.196	13,578	13,871	14,337	14,646	15,594	16,183	16,326	16,972	17,176	14,488
	341.5	Transportation Equipment	0	Ó	0	0	0	0	0	0	0	. 0	. 0	. 0	. 0	0
39	342.5	Stores Equipment	Ō	Ó	Ö	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	o	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	976	976	976	976	9 76	976	976	976	976	976	976	976	976	976
46	тот	AL	172,270	171,993	173,065	173,218	173,600	173,933	174,398	174,707	175,656	176,244	176,387	177,033	177,237	174,595
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4.306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
7/		Contract Land or Carlo rigities	7,000	7,000	4,500	4,000	4,000	4,000	4,000	4,000	.,000	1,000	,,,,,,,	.,000	.,550	1,000

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-6 Page: 1 of 3

Preparer: R Griffin/J Guastella

	(1)	(2) Historic	(3) al Test Ye	(4) ear 2007	tion of the Ave (5) Pro For	(6) ma Adjus	(7) stments
ne Acci		Adjusted		ed & Useful			sed & Useful
o. No.	Account Name	Balance	%	Balance	Amount	%	Amount
INTAN	GIBLE PLANT						
351.1	Organization	0	0.00%	0	0	0.00%	0
352.1	Franchises	0	0.00%	0	0	0.00%	0
389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
COLL	ECTION PLANT						
353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
354.2	Structures & Improvements	0	0.00%	0 [0	0.00%	0
355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
360.2	Collection Sewers - Force	4,530	0.00%	0	0	0.00%	0
361.2 362.2	Collection Sewers - Gravity	12,866	0.00%	0	0	0.00%	0
362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
363.2	Services to Customers	48	0.00%	0	0	0.00%	0
364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
	EM PUMPING PLANT	_	0.000	آ _ ا	_	0.000	-
7 353.3 3 354.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
	Structures & Improvements	0	0.00%	0	0	0.00%	0
355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
370.3 371.3	Receiving Wells	1,515	0.00%	0	0	0.00%	0
	Pumping Equipment Other Plant & Mice Equipment	2,085	0.00%	0	0	0.00%	0
389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	G
TREAT 353.4	MENT AND DISPOSAL PLANT Land & Land Rights	1,011	0.00%	اه	0	0.00%	0
354.4	Structures & Improvements	4,441	0.00%	ŏ	0	0.00%	0
355.4	Power Generation Equipment	4,441	0.00%	ő	0	0.00%	0
380.4	Treatment & Disposal Equipment	14,502	0.00%	ő	0	0.00%	0
381.4	Plant Sewers	14,302	0.00%	ő	0	0.00%	0
382.4	Outfail Sewer Lines	Ö	0.00%	ŏ	0	0.00%	0
389.4	Other Plant & Misc. Equipment	0	0.00%	ől	0	0.00%	0
	MIMED WATER TREATMENT PLANT	U	0.00%	٦	U	0.00%	U
RECLA 353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
354.5	Structures & Improvements	7,993	0.00%	اة		0.00%	0
355.5	Power Generation Equipment	7,983 0	0.00%	öl	0	0.00%	0
371.5	Pumping Equipment	9,368	0.00%	0	0	0.00%	0
374.5	Reuse Distribution Reservoirs	9,306	0.00%	اة	0	0.00%	0
380.5	Treatment & Disposal Equipment	0	0.00%	o l	0	0.00%	0
381.5	Plant Sewers	0	0.00%	öl	0	0.00%	0
389.5	Other Plant & Misc. Equipment	0	0.00%	اه	0	0.00%	0
	IMED WATER DISTRIBUTION PLANT	v	5.00/0	۲ľ	J	0.0076	0
352.6	Franchises	0	0.00%	o	0	0.00%	0
352.6 353.6	Land & Land Rights	Ö	0.00%	ŏl	ő	0.00%	ŏ
354.6	Structures & Improvements	ő	0.00%	٥١	ő	0.00%	ŏ
355.6	Power Generation Equipment	ō	0.00%	ŏl	Ö	0.00%	ō
355.6 366.6	Reuse Services	0	0.00%	0	Ö	0.00%	ō
367.6	Reuse Meters & Meter Installations	0	0.00%	o.	0	0.00%	0
371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0 (O	0.00%	0
389.6	Other Plant & Misc. Equipment	0	0.00%	0]	0	0.00%	0
	RAL PLANT			i			
353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
354.7	Structures & Improvements	181	0.00%	0	0	0.00%	0
390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
390,71	Computer Equipment	1,559	0.00%	0	480	0.00%	0
391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
392.7	Stores Equipment	0	0.00%	0)	0	0.00%	0
393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	Q
396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
тот		60,099	_		480		0

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance

Florida Public Service Commission

Interlachen Leke/Park Manor Docket No. 080121-WS

Schedule: A-6

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

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

ine Ac	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No	D. Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Вајалсе
	INGIBLE PLANT		_	_	_	_	_	_		_		_			a
2 351.1 3 352.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	LECTION PLANT	•	Ū	U	v	·	Ū	•	Ū	·	Ū	Ū	Ū	v	
6 353.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.3		ŏ	ō	ŏ	ŏ	ō	ō	ŏ	ō	ō	ō	ō	ō	ō	0
8 355.3	2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.3	2 Collection Sewers - Force	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530
10 361.		13,815	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,866
11 362.		0	0	0	0	0	0	0	0	0	O	0	0	0	C
12 363.		48	48	48	48	48	48	48	48	48	48	48	48	48	48 0
13 364.: 14 365.:		0	0	0	0	0	0	0	0	0	0 0	0	0	0	0
14 365.2 15 389.2		0	0	0	0	0	0	0	0	0	0	0	0	0	
	TEM PUMPING PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	
17 353.		0	0	0	0	0	o	0	0	0	0	٥	n	a	r
18 354		0	ŏ	ő	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Č
19 355.		ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ā
20 370.		1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21 371.3		2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085
22 389.		0	0	0	0	0	0	0	0	0	0	0	0	o	0
	ATMENT AND DISPOSAL PLANT														
24 353.4		1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25 354.		4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441
26 355.4 27 380.4		0	0	0	0	0	0	0	0	0	0	0	0	44.500	0 14,502
27 380. 28 381.		14,502	14,502	14,502	14,502	14,502	14,502	14,502 0	14,502	14,502 0	14,502	14,502 0	14,502	14,502 0	14,302
20 301. 29 382.		0	0	0	0	0	0	Ö	0	Ö	0	ŏ	0	0	ő
30 389		o o	ŏ	ŏ	ŏ	ŏ	ŏ	ő	Ö	0	0	ŏ	Ď	ŏ	ő
	LAIMED WATER TREATMENT PLANT	·	•	•	•	•	_	-	•	·	•	•	•	•	_
32 353.		0	0	0	0	0	0	0	0	0	D	0	0	0	a
33 354.9	5 Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
34 355.		0	0	0	0	0	0	a	0	0	0	O	0	0	0
35 371.		9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368
36 374.		0	Ō	ō	o	Ō	0	Q	0	0	0	0	0	0	0
37 380		0	0	0	0	D	0	a	0	0	0	0	0	0	0
38 381.: 39 389.:		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5 Other Plant & Misc. Equipment LAIMED WATER DISTRIBUTION PLANT	U	v	0	0	0	U	U	U	U	U	U	U	U	U
41 352.		٥	0	0	0	0	n	0	0	O	0	0	a	0	0
42 353		0	Õ	ŏ	ŏ	ŏ	Õ	ŏ	ŏ	ŏ	ŏ	ő	ă	ŏ	ŏ
43 354.		ŏ	ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ŏ	ō
44 355.		ō	ō	Ō	0	ō	ō	Ö	ō	Ö	Ō	Ó	0	Ó	C
45 366.		0	0	D	0	0	0	0	0	0	0	0	0	0	c
46 367.		0	0	0	0	0	0	0	0	0	O O	0	0	0	C
47 371.		0	0	0	O	0	0	0	0	0	0	0	0	0	0
48 375.		0	Ō	Ō	Ō	o	0	0	0	0	0	0	0	0	0
49 389.		0	0	0	0	0	0	0	0	0	0	o	0	o	0
	IERAL PLANT				_		_	_			_		_		
51 353. 52 354.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 394. 53 390.		u n	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390.		0	0	0	0	0	0	0	a	0	0	a	0	0	0
55 391.		Ď	ő	ŏ	ő	ŏ	ŏ	ŏ	0	ŏ	ŏ	ŏ	ő	ō	ŏ
56 392		ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ō	ō
57 393.		Ō	ō	ŏ	ŏ	õ	ŏ	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ō
58 394.	7 Laboratory Equipment	0	0	Ö	0	0	0	0	0	0	0	0	0	0	0
59 395.		0	0	0	0	0	0	0	0	0	0	0	D	0	C
60 396.		0	0	0	0	0	0	0	0	0	0	0	0	a	Q
61 397.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.	7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 T	OTAL	59.307	58.279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58,279	58.279	58,279	58,279	58,358
	- · · · -												•		
64	Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Interlachen Lake/Park Manor

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

Florida Public Service Commission

Schedule: A-6

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

ле Асст	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
o. No.	Account Name	12/2006	Jan	Feb	Маг	_ Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
	BLE PLANT Organization		_										1105	12/2007	Dalance
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	o o	ŏ	0	0	0	0	0	0	0	0	0	0	0	
5 COLLECT	TION PLANT	•	•	Ū	·	U	U	0	0	0	0	0	0	0	
	Land & Land Rights	0	0	0	0	0	0	o	0	0	n	٨	•		
	Structures & Improvements	0	0	0	Ö	ō	ŏ	ŏ	ŏ	ő	0	0	0	0	
355.2 360.2	Power Generation Equipment	0	0	0	0	0	ō	ō	ŏ	ŏ	ő	D	0	0	
	Collection Sewers - Force	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4.530	4,530	4,530	4.5
	Collection Sewers - Gravity Special Collecting Structures	13,815	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12,787	12.8
-	Services to Customers	0 48	0 48	0	0	0	0	0	0	0	0	0	٥	0	
	Flow Measuring Devices	46	48 0	48 D	48 0	48 0	48	48	48	48	48	48	48	48	
	Flow Measuring Installations	0	Ö	0	0	0	0	0	0	0	0	0	0	0	
5 389.2	Other Plant & Misc. Equipment	ŏ	ŏ	o	ő	Ö	0	0	0	0	0	0	0	Ō	
	PUMPING PLANT	-	•	•	•	•	· ·	U	U	U	0	0	0	0	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	D	0	0	
	Structures & Improvements	0	0	0	0	ō	ŏ	ŏ	ŏ	ő	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ	ñ	Ö	
	Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,5
	Pumping Equipment Other Plant & Misc. Equipment	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,0
	ENT AND DISPOSAL PLANT	0	0	0	0	0	0	a	0	0	0	0	0	0	
	Land & Land Rights	1,011	1.011	1,011	1,011	1011									
	Structures & Improvements	4,441	4,441	4,441	4,441	1,011 4,441	1,011 4,441	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,0
6 355.4	Power Generation Equipment	0	0	7,771	4,441	7,441	4,441	4,441 0	4,441 0	4,441 0	4,441 0	4,441	4,441	4,441	4,4
	Treatment & Disposal Equipment	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14 500	14.500	0	
	Plant Sewers	0	0	0	Ö	0	0	0	0	14,502	14,302	14,502 0	14, 50 2 0	14,502 0	14,5
	Outfall Sewer Lines	0	0	0	0	0	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ň	0	
0 389.4 (1 RECLAIM	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	ō	Ö	ŏ	ŏ	
	IED WATER TREATMENT PLANT Land & Land Rights	_	_	_								-	•	•	
	Structures & Improvements	0 7. 993	0 7.993	7 000	7.000	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	7,993	7,893	7,993 0	7,993 0	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,9
	Pumping Equipment	9.368	9.368	9.368	9.368	0 9,368	0 9,368	9.368	0	0	0	0	0	0	
5 374.5 F	Reuse Distribution Reservoirs	0	0,000	0,000	9,500	9,300	3,365	9,300	9,368 0	9,368 0	9,368	9,368	9,368	9,368	9,36
	Treatment & Disposal Equipment	0	ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	
	Plant Sewers	0	0	0	D	ō	ŏ	Ö	ŏ	ŏ	0	Ď	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	Ō	ō	ŏ	ŏ	ŏ	ő	ő	0	
	ED WATER DISTRIBUTION PLANT Franchises	_								•	•	·	v	J	
	Franchises Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	q	O	0	0	0	0	0	ō	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Services	ő	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Meters & Meter Installations	ō	Ď	ŏ	ő	Ö	0	0	0	0	0	0	0	0	
	Pumping Equipment	Ō	ŏ	ŏ	ŏ	ŏ	ő	o o	0	0	0	0	0	0	
375.6 F	Reuse Transmission & Distr. Sys.	0	0	Ó	ō	ŏ	ŏ	ŏ	o	0	0	0	0	0	
389.6	Other Plant & Misc. Equipment	0	0	0	0	ō	ă	ŏ	ŏ	ŏ	Ö	o o	0	0	
353.7 L										_	•	Ū	·	U	
	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Office Furniture & Equipment	175 0	179	179	179	179	183	183	183	183	183	183	183	183	ti
	Computer Equipment	1,232	0 1.289	1.404	1 420	0	0	0	0	0	0	0	Ö	ō	
	Fransportation Equipment	1,232	1,269	1,404 0	1,420 0	1,462 0	1,493 0	1,543 0	1,576	1,679	1,742	1,757	1,827	1,849	1,5
392.7	Stores Equipment	ő	ő	0	o o	0	0	_	0	0	0	0	0	0	
393.7	Fools, Shop & Garage Equipment	ŏ	ŏ	ő	o o	0	0	0	0	0	0	0	0	0	
394.7 L	aboratory Equipment	ō	ŏ	ŏ	ŏ	ŏ	ŏ	o o	0	0	0	0	0	0	
395.7 F	Power Operated Equipment	0	ō	ō	ō	ō	ŏ	Ö	ŏ	0	0	0	0	0	
	Communication Equipment	0	0	0	Ó	ō	ō	ŏ	ŏ	ŏ	ŏ	0	0	0	
	Miscellaneous Equipment	0	0	0	0	0	D	0	ō	ŏ	ō	ă	ŏ	ŏ	
398.7	Other Tangible Plant	0	0	o	0	0	0	D	0	0	ō	ō	ŏ	ŏ	
TOTAL		60,715	59,746	59,862	59,878	E0 010	EO OFF	20.00							
	Subtotal Land & Land Rights					59,919	59,955	60,005	60,039	60,141	60,204	60,219	60,289	60,311	60,09
		1,011	1,011	1.011	1,011	1,011	1,011	1.011	1,011	1,011	1,011	1,011			

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

16

TOTAL

Schedule:

A-7

Page: Preparer: 1 of 1 J Guastella

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

	(1)	(2) Historical Test Year	(3) Pro Forma	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water				
1	Plant in Service	7,368	0	7,368	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(2,943)	0	(2,943)	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	4,425	0	4,425	
	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	o	0	0	A -16
15	Other (Explain)		0		

0

0

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

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)
	`,	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30		
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		
	Adjustments		
13	12/31/98 Balance		
	1999		
14	Additions		
15	Retirements		
16 17	Adjustments 12/31/99 Balance		
17	12/31/99 Datatice		
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance		
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Ralanca		

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

Florida Public Service Commission

Interlachen Lake/Park Manor 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		(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
26 27 28 29	2002 Additions Retirements Adjustments 12/31/02 Balance		
30 31 32 33	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	56,593	31,380
34	2004 Additions Retirements Adjustments 12/31/04 Balance	2,232	1,080
35		0	0
36		(28,362)	(8,109)
37		30,463	24,351
38	2005 Additions Retirements Adjustments 12/31/05 Balance	2,353	768
39		0	0
40		121	2
41		32,937	25,121
42	2006 Additions Retirements Adjustments 12/31/06 Balance	3,587	1,518
43		(6,976)	(1,755)
44		<u>31,795</u>	9,576
45		61,343	34,460
46	2007 Additions Retirements Adjustments Allocations 12/31/07 Balance Supporting Schedules: A-9, A-10	5,407	2,318
47		(1,276)	(1,028)
48		91	0
49		3,477	374
50		69,042	36,123

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-9 Page: 1 of

A-9 1 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average

		(1)	(2) Historica	(3) al Test Yea	(4) ar 2007	(5) Pro For	(6) ma Adjust	(7) ments
Line	Acct		Adjusted		ed & Useful	· · · · · · · · · · · · · · · · · · ·	Non-Use	ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANG	BIBLE PLANT						_
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT			_	_		_
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,588	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	(2,688)	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
	310.2	Power Generation Equipment	7,408	0.00%	0	0	0.00%	C
14	311.2	Pumping Equipment	0	0.00%	٥١	0	0.00%	C
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	C
16	WATER	R TREATMENT PLANT						
	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	(
	304.3	Structures & Improvements	8,232	0.00%	0	0	0.00%	(
19	311.3	Pumping Equipment	4,842	0.00%	0	0	0.00%	C
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	(
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	(
22	TRANSI	MISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	(
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	(
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	(
26	330.4	Distr. Reservoirs & Standpipes	14,575	0.00%	0	0	0.00%	C
27	331.4	Transm. & Distribution Mains	19,886	14.80%	2,943	0	14.80%	(
28	333.4	Services	1,778	0.00%	0	0	0.00%	(
29	334.4	Meters & Meter Installations	3,994	0.00%	0	(14,649)	0.00%	(
30	335.4	Hydrants	0	0.00%	0	0	0.00%	(
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	(
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	(
33	GENER	AL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	C
35	304.5	Structures & Improvements	173	0.00%	0	0	0.00%	(
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	(
37	340.51	Computer Equipment	1,983	0.00%	0	15	0.00%	(
38	341.5	Transportation Equipment	747	0.00%	0	0	0.00%	(
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	(
40	343.5	Tools, Shop & Garage Equipment	302	0.00%	0	0	0.00%	(
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	(
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	(
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	(
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	(
45	348.5	Other Tangible Plant	252	0.00%	0	0	0.00%	O
		AL	65,070	_	2,943	(14,634)	_	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance Interlachen Lake/Park Menor Docket No. 080121-WS

Schedule: A-9 Page: 2 of 3

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

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 Acc	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	. Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
	NGIBLE PLANT										-				
2 301.1	Organization	0	0	0	o	0	٥	0	o	0	•		_		
3 302.1	Franchises	à	ō	ō	ō	ŏ	ŏ	ő	0	0	0	0	0	٥	o
4 339.1	Other Plant & Misc. Equipment	o	0	ō	ō	ō	ő	ŏ	0	ő	0	0	0	0	0
	RCE OF SUPPLY & PUMPING PLANT				_	-	•	J	Ū	v	U	Ü	0	0	0
6 303.2		0	0	0	0	0	o	0	0	0	0	٥	_		
7 304.2		3,503	3,516	3,529	3,543	3,556	3,569	3,582	3,596	3,609	3,622	3,635	0	0	0
8 305.2		0	0	0	Ó	0	0	0	0,000	0,000	3,022	3,539	3,649	3,662	3,582
9 306.2		0	0	0	ō	Ō	ō	ŏ	Ö	ŏ	0	o	0	0	0
10 307.2		(2,730)	(2,723)	(2,716)	(2,709)	(2,702)	(2.695)	(2,688)	(2,681)	(2,674)	(2,667)	(2.660)	(0.055)		0
11 308.2		0	0	0	o	0	0	(=,=50,	(2,001)	(2,0,4)	(2,007)	(2,00U) (1	(2,653)	(2,646)	(2,688)
12 309.2		0	0	0	0	0	ō	ŏ	ő	ő	0	0	0	0	0
13 310.2	. or a comment Edopment	6,792	6,894	6,997	7,100	7,202	7.305	7.408	7,510	7,613	7,716	•	_	0	0
14 311.2		0	0	0	0	0	0	0	7,510	7,515	7,716	7,818	7,921	8,024	7,408
15 339.2		0	0	0	ō	0	ŏ	Ö	ŏ	õ	0	0	0	0	0
	R TREATMENT PLANT						-	· ·	•	•	U	U	0	0	0
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	a	_	_	
18 304.3	Structures & Improvements	7,980	8,022	8,064	8,106	8,148	8,190	8,232	8,275	8,317	8,359	8,401	0	0	0
19 311.3	Pumping Equipment	4,616	4,654	4,691	4,729	4.767	4,804	4,842	4,879	4,917	4,954		8,443	8,485	8,232
20 320.3	Water Treatment Equipment	0	. 0	· o	0	0	0,004	0	7,079	4,917	4,954 0	4,992	5,030	5,067	4,842
21 339.3	Other Plant & Misc. Equipment	0	0	0	ō	ō	ŏ	ő	ō	o o	0	0	0	0	0
22 TRANS	SMISSION & DISTRIBUTION PLANT				-	•	J	•	v	Ū	U	O	0	0	0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0				
24 304.4	Structures & Improvements	0	Ō	ō	ň	ñ	ŏ	ő	0	0	0	0	٥	0	0
25 311.4	Pumping Equipment	0	ō	á	ŏ	ő	ő	ŏ	0	0	0	0	0	0	0
26 330,4	Distr. Reservoirs & Standpipes	14.241	14,294	14,346	14,399	14,451	14,504	14,556	14.609	14,661	_	0	0	0	a
27 331.4	Transm. & Distribution Mains	19,306	19,403	19,500	19,596	19,693	19,789	19,886	19,982	20,079	14,714	14,766	14,819	14,871	14,556
28 333.4	Services	1,756	1,756	1,756	1.756	1.756	1,756	1,756	1,756	1,756	20,175	20,272	20,369	20,465	19,886
29 334.4	Meters & Meter Installations	4.756	3,549	3,619	3,688	3,757	3,827	3,896	3,965		1,756	1,756	1,756	1,756	1,756
30 335.4	Hydrants	0	0	0	0,000	0,737	0,027	5,5 5 0	3,900 0	4,034 0	4,104	4,173	4,242	4,312	3,994
31 338.4	Backflow Prevention	ò	ŏ	Ď	ñ	ő	ů	ő	ū	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	٥	Ö	Ď	ň	Õ	0	å	0	0	0	0	0	0	0
33 GENEI	RAL PLANT	-	•	•	•	v	v	·	U	U	0	0	0	0	0
34 303.5	Land & Land Rights	0	0	0	o	0	0	٥	•	_	_				
35 304.5	Structures & Improvements	ň	Õ	ő	õ	ŏ	0	0	0	0	0	O	0	0	0
36 340.5	Office Furniture & Equipment	Õ	Ô	ű	ő	ő	0	o o	-	0	0	0	0	0	0
37 340.51		ă	o o	ő	n	0	Ö	0	0	0	0	0	0	0	0
38 341.5	Transportation Equipment	747	747	747	74 7	747	7 4 7	74 7	0	0	. 0	0	Đ	0	0
39 342.5	Stores Equipment	0	0	,4,	0	747	747		747	747	747	747	747	747	747
40 343.5	Tools, Shop & Garage Equipment	172	194	216	237	259	280	0 302	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	1/2	194	210	23/	259 0	280	302 0	323	345	367	388	410	431	302
42 345.5	Power Operated Equipment	ŏ	n	n	n	0	0	٥	0	0	0	0	0	٥	0
43 346.5	Communication Equipment	Õ	0	ñ	o o	0	_	_	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	Ö	o o	0	0	0	0	0	0	0	0	0	0	0	0
15 348.5	Other Tangible Plant	203	211	219	-		0	0	0	0	0	0	0	0	0
	-		211	219	227	236	244	252	260	268	276	284	292	301	252
16 TO	TAL	61,343	60,517	60,968	61,419	61,869	62,320	62,771	63,221	63,672	64,122	64,573	65.024	65,474	62,869

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Interlechen Lake/Perk Menor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1	INTANG	SIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	ŏ	ő	ñ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ő	ŏ	ŏ	Ō	0
4	339.1	Other Plant & Misc. Equipment	Ď	ō	ō	Õ	ŏ	ă	ō	ō	ō	Ô	0	o	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT	•	-	=	ŭ	•	•	ŭ	•	•	_	-			
	303.2	Land & Land Rights	0	a	٥	0	0	0	0	o	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,503	3,517	3,531	3,545	3,559	3,573	3,588	3,602	3,616	3,630	3,644	3,658	3,672	3,588
8	305.2	Collect. & Impound Reservoirs	0	0	0,00.	0,0.0	0,000	0,5.0	0	0,002	0,0.0	0	0	0	0	. 0
	306.2	Lake, River & Other Intakes	ŏ	ŏ	ő	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	õ	ō	0	0
	307.2	Wells & Springs	(2,730)	(2,723)	(2,716)	(2,709)	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,688)
11	308.2	Infiltration Galleries & Tunnels	(2,, 50,	(2,720,	,2,110,	(2,750,	0	(2,000) D	12,000,	(2,001,	(2,0,4)	(2,557)	0	(2,220,	(_,;,	O
	309.2	Supply Mains	Ď	ō	ŏ	ō	ō	ŏ	ō	ō	ō	ō	ō	ō	ō	0
	310.2	Power Generation Equipment	6.792	6.894	6,997	7,100	7,202	7,305	7,408	7,510	7,613	7.716	7,818	7,921	8.024	7,408
	311.2	Pumping Equipment	0,702	0,004	0,557	7,130	0	7,555	0	7,510	7,010	7,710	0,0,0	,,02.	0	0
	339.2	Other Plant & Misc. Equipment	n	ŏ	ñ	ŏ	ŏ	ő	Ö	ŏ	ŏ	o	ă	ō	Ŏ	0
		R TREATMENT PLANT	•	•	J	v	·	Ū	J	•	•	Ū	•		-	
	303.3	Land & Land Rights	0	0	0	٥	0	0	0	0	0	۵	0	0	0	0
	304.3	Structures & Improvements	7.980	8.022	8.064	8,106	8.148	8,190	8,232	8,275	8,317	8,359	8.401	8.443	8,485	8,232
	311.3	Pumping Equipment	4.616	4,654	4,691	4,729	4,767	4,804	4,842	4,879	4,917	4,954	4,992	5,030	5,067	4,842
	320.3	Water Treatment Equipment	010,7-	4,054	4,051	4,729	4,707	4,804	4,042	4,079	4,917	- ,33 -	7,332	0,000	0,007	.,
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Ô	n	n
		MISSION & DISTRIBUTION PLANT	U	U	U	U	U	U	U	U	U	U	U	U	•	•
	303.4	Land & Land Rights	0	^	^		•	•	•			^	0	٥	п	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	n n	ő
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	o o	0	0	ő
	330.4	Distr. Reservoirs & Standpipes	•		-	0	0	0	0	-	-	_	-	_	14,908	14,575
	331.4	Transm. & Distribution Mains	14,241	14,297	14,352	14,408	14,463	14,519	14,575	14,630	14,686	14,741	14,797	14,852	20.465	19,886
	333.4	Services	19,306	19,403	19,500	19,596	19,693	19,789	19,886	19,982	20,079	20,175	20,272	20,369	1,800	1,778
	334.4	Meters & Meter Installations	1,756	1,760	1,763	1,767	1,771	1,774	1,778	1,782	1,785	1,789	1,793	1,796	4,312	3,994
	335.4	Hydrants	4,756	3,549	3,619	3,688	3,757	3,827	3,896	3,965	4,034	4,104	4,173	4,242	4,312	3,994 0
		Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	336.4 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	-	u	0
		AL PLANT	0	0	0	0	0	0	0	0	٥	0	٥	0	U	U
		Land & Land Rights	_	_		_	_	_	_	_			_			٥
	303.5		0	0	0	0	0	0	0	0	0	0	0	0	0	173
	304.5	Structures & Improvements	152	155	159	162	166	169	173	176	180	183	187	191	194	1/3
	340.5	Office Furniture & Equipment	0	0	0	0	0		0	0	0	0	0	0	0	1.983
	340.51	Computer Equipment	825	992	1,173	1,356	1,545	1,737	1,937	2,140	2,357	2,582	2,808	3,044	3,283	1,983 747
	341.5	Transportation Equipment	747	747	747	747	747	747	747	747	747	747	747	747	747	
	342.5	Stores Equipment		. 0	0	0	0	0	0	0	0	0	0	0		0
	343.5	Tools, Shop & Garage Equipment	172	194	216	237	259	280	302	323	345	367	388	410	431	302
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	٥	0	0	0	0	0	٥	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	203	211	219	227	236	244	252	260	268	276	284	292	301	252
46	TOT	41	62,320	61,672	62,315	62.960	63.610	64,265	64,925	65,591	66,269	66,956	67,644	68,342	69,042	65,070

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page:

A-10 1 of 3

Preparer:

R Griffin/J Guastella

		(1)	(2) Historic	(3) al Test Yea	(4) ar 2007	(5) Pro Fo i	(6) ma Adjust	(7) iments
ine	Acct		Adjusted	Non-Use	d & Useful			d & Usefu
ło.	No	Account Name	Balance	%	Balance	Amount "	%	Amount
1	INTANG	SIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	
3	352.1	Franchises	0	0.00%	o	0	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
5	COLLEC	CTION PLANT			-	_	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	
7	354.2	Structures & Improvements	ō	0.00%	ő	ŏ	0.00%	
3	355.2	Power Generation Equipment	ō	0.00%	ŏl	0	0.00%	
9	360.2	Collection Sewers - Force	184	0.00%	o l		0.00%	
	361.2	Collection Sewers - Gravity	7,783			0		
1	362.2	•	•	0.00%	0	0	0.00%	
	_	Special Collecting Structures	0 (10)	0.00%	0	0	0.00%	
2	363.2	Services to Customers	(19)	0.00%	0	0	0.00%	
	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	
4	365,2	Flow Measuring Installations	0	0.00%	0	0	0.00%	
	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
6	SYSTEM	/I PUMPING PLANT			ľ			
7	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.3	Structures & Improvements	ŏ	0.00%	ŏl	ő	0.00%	
_	355.3	Power Generation Equipment	ŏ	0.00%	ŏ	ő	0.00%	
	370.3	Receiving Wells	1,095	0.00%	0	0	0.00%	
	371.3	Pumping Equipment	1,095	0.00%	0	_	0.00%	
						0		
	389.3	Other Plant & Misc. Equipment	0	0.00%	٥١	0	0.00%	
		MENT AND DISPOSAL PLANT						
	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	
5	354.4	Structures & Improvements	1,975	0.00%	0	0	0.00%	
6	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	
7	380.4	Treatment & Disposal Equipment	13,096	0.00%	0	0	0.00%	
8	381.4	Plant Sewers	0	0.00%	o	0	0.00%	
	382.4	Outfall Sewer Lines	Ō	0.00%	ő	ō	0.00%	
	389.4	Other Plant & Misc. Equipment	Ö	0.00%	ŏl	ő	0.00%	
		MED WATER TREATMENT PLANT	•	0.0070	١	U	0.0078	
			^	0.000/	ام	•	0.000/	
	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.5	Structures & Improvements	3,555	0.00%	0	0	0.00%	
	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	
5	371.5	Pumping Equipment	6,855	0.00%	0	0	0.00%	
6	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	
7	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	
В	381.5	Plant Sewers	0	0.00%	0	0	0.00%	
9	389.5	Other Plant & Misc. Equipment	0	0.00%	اه	Ó	0.00%	
		MED WATER DISTRIBUTION PLANT	•	5,55,-	Ĭ	•		
	352.6	Franchises	0	0.00%	اه	0	0.00%	
	353.6	Land & Land Rights	ŏ	0.00%	ől	0	0.00%	
		-	-					
	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	
	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	
	366.6	Reuse Services	0	0.00%	0	0	0.00%	
	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	
	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	
	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	
	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
0	GENER/	AL PLANT						
1	353.7	Land & Land Rights	0	0.00%	اه	0	0.00%	
	354.7	Structures & Improvements	19	0.00%	ől	ō	0.00%	
	390.7	Office Furniture & Equipment	0	0.00%	ŏl	ő	0.00%	
	390.71	Computer Equipment	213	0.00%	ő	2	0.00%	
	391.7	Transportation Equipment	0		ő	0	0.00%	
		Stores Equipment		0.00%				
	392.7		0	0.00%	0	0	0.00%	
	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	
	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	
	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	
	396.7	Communication Equipment	0	0.00%	0	0	0.00%	
1	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	
2	398.7	Other Tangible Plant	0	0.00%	o	0	0.00%	
		Ŭ			ļ	_		
				_	0	2	_	

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Interlachen Lake/Park Manor Docket No. 080121-WS

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

Florida Public Service Commission

A-10 Schedule: 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	اناد	Aug	Sep	Oct	Nov	Dec-2007	Balance
		BIBLE PLANT	_	_	_	_	_	_	_	_	_	_	_	_	_	٥
	351.1 352.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	389.1	Franchises Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	o o
		CTION PLANT	U	•	U	U	v	U	v	U	U	·	U	•	•	·
	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	o	0	0	0	0
	354.2	Structures & Improvements	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	ŏ	ō	ŏ	ō	ō	0
8 :	355.2	Power Generation Equipment	ō	0	ō	ō	0	ō	Ō	ō	ō	0	Ó	0	0	0
9 :	360.2	Collection Sewers - Force	108	121	133	146	158	171	184	196	209	221	234	246	259	184
	361.2	Collection Sewers - Gravity	8,590	7,585	7,609	7,633	7,656	7,680	7,704	7,727	7,751	7,775	7,799	7,822	7,846	7,783
	362.2	Special Collecting Structures	0	0	٥	0	0	0	0	0	0	0	0	0	0	. 0
	363.2	Services to Customers	(20)	(20)	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	365,2 389,2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ů	0
		M PUMPING PLANT	U	U	U	0	0	0	0	U	U	U	U	U	•	J
	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	n	0	0
	354.3	Structures & Improvements	ő	ő	ŏ	Ö	ŏ	ŏ	0	Ö	0	Ö	ŏ	ŏ	ŏ	ŏ
	355.3	Power Generation Equipment	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ď	ŏ	ŏ	ŏ	ŏ	ō
	370.3	Receiving Wells	1,069	1,074	1.078	1,082	1,086	1,091	1,095	1,099	1,103	1,107	1,112	1,116	1,120	1,095
21	371.3	Pumping Equipment	89	99	108	118	128	137	147	157	166	176	186	195	205	147
	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MENT AND DISPOSAL PLANT														
	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	354.4	Structures & Improvements	1,906	1,917	1,929	1,940	1,952	1,963	1,975	1,987	1,998	2,010	2,021	2,033	2,044	1,975
	355.4	Power Generation Equipment	0	. 0	0	0	0	0	0	0	. 0	0	0	0	0	0 13,096
	380.4 381.4	Treatment & Disposal Equipment Plant Sewers	12,693	12,760	12,827	12,894	12,961	13,029	13,096	13,163	13,230	13,297	13,364	13,431	13,499 0	13,036
	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	389.4	Other Plant & Misc. Equipment	ŏ	0	Ö	0	0	0	0	Ö	0	Ö	ő	0	ő	ŏ
		IMED WATER TREATMENT PLANT	•	·	Ū	•	·	·	·	Ū	v	Ū	•	•	•	-
	353.5	Land & Land Rights	0	0	0	0	o	0	Ð	0	٥	0	٥	0	0	0
	354.5	Structures & Improvements	3,430	3,450	3,471	3,492	3,513	3,534	3,555	3,575	3,596	3,617	3,638	3,659	3,679	3,555
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	O	0	. 0	. 0	Ö	0
	371.5	Pumping Equipment	6,595	6,639	6,682	6,725	6,769	6,812	6,855	6,899	6,942	6,986	7,029	7,072	7,116	6,855
	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	381.5	Plant Sewers	0	0	o	0	0	0	0	0	0	0	0	0	0	0
	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	MECLA: 352.6	IMED WATER DISTRIBUTION PLANT Franchises	0	0	0	o	n	n	n	a	D	٥	o	0	0	0
	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	ŏ	0	0	Ď
	354.6	Structures & Improvements	ŏ	ő	ŏ	á	ŏ	ă	ō	ŏ	Ď	å	ă	ŏ	Ö	ŏ
	355.6	Power Generation Equipment	ŏ	Ö	ŏ	ň	ŏ	o o	Ö	ŏ	ő	Ô	ŏ	ŏ	Ď	ō
	366.6	Reuse Services	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ŏ	ō	o
46	367.6	Reuse Meters & Meter Installations	0	o	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	Ö	ō	Ô	Ô	ō	Ō	Ō	0	Ó	Ö	0	0	0	0
	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	a	0	0	0	0	0
		RAL PLANT	_	_	_	_	_	_	_	_	_	_	_	_	_	-
	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	390.7 390.71	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	390.71	Computer Equipment Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ň
	393.7	Tools, Shop & Garage Equipment	0	0	ů	0	ŏ	0	0	0	0	0	ő	o	ŏ	ŏ
	394.7	Laboratory Equipment	ŏ	ŏ	ă	ŏ	ŏ	ŏ	ů	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ
	395.7	Power Operated Equipment	ŏ	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ō	ō
	396.7	Communication Equipment	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	Ď	0
61	397.7	Miscellaneous Equipment	Ō	ò	ō	Ö	ō	ŏ	0	0	Ō	0	Ō	Ō	0	٥
62	398.7	Other Tangible Plant	0	0	0	٥	0	0	0	0	0	0	0	0	0	0
en.	707	**1	34.400	00.005	00.016	04.014	04.004	04.007	04501	04707	24.077	0E 170	25.265	20.000	25 740	34,670
63	TOT	AL	34,460	33,625	33,818	34,011	34,204	34,397	34,591	34,784	34,977	35,170	35,363	35,556	35,749	34,670

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Intertachen Lake/Park Manor 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.

ne Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
o. No. Account Name	Dec-2006	Jan	Feb	Mar	_Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
INTANGIBLE PLANT 351.1 Organization	0	0	0	٥	^	•	•	•	•					
3 352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	(
4 389.1 Other Plant & Misc, Equipment	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ő	0	Ö	ő	0	0	0	,
5 COLLECTION PLANT	•	•	•	•	•	•	·	•	·	v	Ū	Ū	U	`
5 353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	D	0	0	(
7 354.2 Structures & Improvements	0	0	0	0	0	0	0	0	o	0	0	a	0	(
3 355.2 Power Generation Equipment 9 360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	(
9 360.2 Collection Sewers - Force 0 361.2 Collection Sewers - Gravity	108 8,590	121 7,585	133 7,609	146 7,633	158 7,656	171 7,680	184 7,704	196	209	221	234	246	259	184
1 362.2 Special Collecting Structures	0,550 0	7,580	7,609	7,633	7,636	7,680	7,704	7,727 0	7,751 0	7,77 5 0	7,799 0	7,822 0	7,846 0	7,783
2 363.2 Services to Customers	(20)	(20)	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19
3 364.2 Flow Measuring Devices	0	()	(_o′	0	(<u> </u>	(_0,	``0	(10)	(10)	0	(1.5)	(1.5)	(13)	(1)
4 365.2 Flow Measuring Installations	0	D	0	0	0	0	0	0	ō	0	ō	ŏ	ŏ	ì
5 389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	٥	0	0	0	0	0	0	(
6 SYSTEM PUMPING PLANT		_	_	_	_	_	_							
7 353.3 Land & Land Rights 8 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	q
9 355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	9
0 370.3 Receiving Wells	1,069	1,074	1,078	1,082	1,086	1,091	1,095	1,099	1,103	1,107	1,112	1 116	0	1.00
1 371.3 Pumping Equipment	89	99	108	118	128	137	147	157	166	176	186	1,116 195	1,120 205	1,095 147
2 389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0		0	0	200	177
3 TREATMENT AND DISPOSAL PLANT										-	•	_	•	•
4 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	C
5 354.4 Structures & Improvements	1,906	1,917	1,929	1,940	1,952	1,963	1,975	1,987	1,998	2,010	2,021	2,033	2,044	1,975
6 355.4 Power Generation Equipment 7 380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
7 380.4 Treatment & Disposal Equipment 8 381.4 Plant Sewers	12,693 0	12,760 0	12,827 0	12,894 0	12,961 0	13,029	13,096	13,163	13,230	13,297	13,364	13,431	13,499	13,096
9 382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0 389.4 Other Plant & Misc. Equipment	o o	ŏ	ŏ	Ď	Ö	ő	ő	ò	Ö	٥	o o	0	0	0
1 RECLAIMED WATER TREATMENT PLANT	•	·	·	Ū	·	Ū	Ū	v	·	J	v	v	Ū	U
2 353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 354.5 Structures & Improvements	3,430	3,450	3,471	3,492	3,513	3,534	3,555	3,575	3,596	3,617	3,638	3,659	3,679	3,555
4 355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	O O	0	0	0	0
5 371.5 Pumping Equipment	6,595	6,639	6,682	6,725	6,769	6,812	6,855	6,899	6,942	6,986	7,029	7,072	7,116	6,855
6 374.5 Reuse Distribution Reservoirs 7 380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 389.5 Other Plant & Misc. Equipment	ŏ	Ö	ő	ŏ	ő	Ö	ŏ	ŏ	ŏ	ă	ŏ	0	0	0
O RECLAIMED WATER DISTRIBUTION PLANT	•	•	•	•	•	•	·	·	•	•	•	v	Ū	
1 352.6 Franchises	0	0	O	0	0	0	0	0	0	0	0	0	0	0
2 353.6 Land & Land Rights	0	0	0	0	0	0	Đ	0	0	0	0	0	ō	0
3 354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 355.6 Power Generation Equipment 5 366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 366.6 Reuse Services 6 367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 371.6 Pumping Equipment	ů	ŏ	ŏ	ŏ	0	ŏ	0	0	0	0	0	0	0	0
8 375.6 Reuse Transmission & Distr. Sys.	ŏ	ŏ	ő	ŏ	ŏ	å	ŏ	ŏ	ŏ	0	ő	0	0	0
9 389.6 Other Plant & Misc. Equipment	0	ō	ō	ō	ō	ō	ŏ	ō	ŏ	ŏ	ŏ	ŏ	o o	0
O GENERAL PLANT												•	•	•
1 353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 354.7 Structures & Improvements	16	17	17	17	18	18	19	19	19	20	20	21	21	19
3 390.7 Office Furniture & Equipment	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
4 390.71 Computer Equipment 5 391.7 Transportation Equipment	89 0	107 0	†26 0	146 0	166 0	187	208	230	254	278	302	328	353	213
6 392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 394.7 Laboratory Equipment	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ő	ŏ	ŏ	ŏ	0	0	0
9 395.7 Power Operated Equipment	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	0	Ċ
0 396.7 Communication Equipment	o	ō	ō	ō	ō	ō	ō	ŏ	ō	ŏ	ŏ	ŏ	ŏ	ď
1 397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	Ō	ŏ	ō
2 398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	G	Ō
3 TOTAL	34,565	33,748	33,961	34,175	34,388	34,603	24.018	3E 000	25.050	25 450	DE COO	0F A=1		-
JOIAL	J4,303	33,746	33,901	34,175	34,300	34,003	34,818	35,033	35,250	35,468	35,686	35,904	36,124	34,902

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

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin June 30,	2004 in accordance with PSC Am	nendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance		
14 15 16	2000 Additions Adjustments 12/31/00 Balance		
17 18 19	2001 Additions Adjustments 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

Interlachen Lake/Park Manor 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

	(1)	(2) Water	(3)
Line		vvater Year End	Sewer Year End
No.	Description	Balance	Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	64,790	724
	2004		
26	Additions	1,379	0
27	Adjustments	0	0
28	12/31/04 Balance	66,169	724
	2005		
29	Additions	2,758	0
30 31	Adjustments 12/31/05 Balance	69.027	<u></u>
31		68,927	124
00	2006	0.750	•
32 33	Additions Adjustments	2,758 0	0
34	12/31/06 Balance	71,685	724
	2007	•	
35	Additions	6,104	61
36	Adjustments	0	0
37	12/31/07 Balance	77,789	785
	Supporting Schedules: A-12		

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

A-12 1 of 3

Page: 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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				al Test Ye		Pro For	ma Adjust	
	Acct		Adjusted		ed & Useful			ed & Useful_
No.	No.	Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2	000	Cash CIAC:	E4 07E	0.000/			0.000/	•
3		Water Treatment Equipment	51,875	0.00%	0		0.00%	0
4		Meter Fees	8,268	0.00%	0		0.00%	0
5		Main Extension Charge	10,920	0.00%	0		0.00%	0
6	333	Service Installation Fees	4,258	0.00%_	0	0	0.00%_	0
7		Total Cash CIAC	75,322	-		U	_	
8		December OIAC						
9	000	Property CIAC:	•	0.000/	ا م		0.000/	•
10		Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11		T&D Mains Services	0	0.00%	0		0.00%	0
12 13		Meters/Meter Installation	0	0.00% 0.00%	0		0.00%	0
14			_	0.00%	0		0.00%	0
15	333	Hydrants	0	0.00%_	0		0.00%_	0
16		Total Property CIAC		-		0	-	<u> </u>
17		Total Water CIAC	75,322	-			-	
		Total Water CIAC	/5,322	=	0	0		0
18		API						
19		SEWER						
20		Cash CIAC:	_					
21		Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22		Other	0	0.00%	٥١		0.00%	0
23		Main Extension Charge	14	0.00%	0		0.00%	0
24	363	Service Installation Fees	724	0.00%_			0.00%_	
25		Total Cash CIAC	738	_	0	00	_	0
26 27		Property CIAC:			ľ			
28	35/	Structures & Improvements	^	0.00%	اہ		0.000/	
29	360	Collection Sewers- Force	0	0.00%	٥١		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31		Services to Customers	0	0.00%	0		0.00%	0
32		Lift Stations	-	0.00%	0		0.00%	0
33			0		0		0.00%	0
34		Pumping Equipment Reuse Services	0	0.00%	0		0.00%	0
35		Reuse Transmission & Dist Mains	0	0.00% 0.00%	0		0.00%	0
36		Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	303	Total Property CIAC	0	0.00%_	0	0	0.00% _	0
38		Total Property CIAC		-			-	U
39		Total Sewer CIAC	738	-	- 0	0	_	0
Jy		TOTAL Sewer CIAC	/38	_	01	0_	_	

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance Interlachen Lake/Park Manor 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER								···						
2		Cash CIAC:														
3	320	Water Treatment Equipment	50,099	50,099	50,099	50,799	51,499	51,499	52,899	52,899	52,899	52,899	52,899	52,899	52,899	51,875
4	334	Meter Fees	8,040	8,040	8,040	8,130	8,220	8,220	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,268
5	331	Main Extension Charge	9,652	9,652	9,652	10,098	10,544	10,544	11,436	11,436	11,436	11,436	12,024	12,024	12,024	10,920
6	333	Service Installation Fees	3,695	3,895	3,895	4,038	4,181	4,181	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,258
7		Total Cash CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789	75,322
8														-		
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	. 0	0	ប	. 0	0	Ō	0	0	0	0	0	0	. 0	0_
15		Total Property CIAC	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
16																
17		Total Water CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789	75,322
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	٥	0	0	Q	0	0	O
22	389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	61	61	61	14
24	363	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
25		Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738
26																
27		Property CIAC:														
28	354		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360		0	O	0	Û	0	Ď	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	٥	0	0	0
32	370		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		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	٥	0	
37		Total Property CIAC	0	0	0	0	0	0	. 0	0	0	0	0	0	0	00
38		•														
39		Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

interlachen Lake/Park Manor Docket No. 060121-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		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	Line No.	Jan	Feb	Mar	A pr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	50,099	50,099	50,099	50,799	51,499	51,499	52,899	52,899	52,899	52,899	52,899	52,899	52,899	51,875
4	334	Meter Fees	8,040	8,040	8,040	8,130	8,220	8,220	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,268
5	331	Main Extension Charge	9,652	9,652	9,652	10,098	10,544	10,544	11,436	11,436	11,436	11,436	12,024	12,024	12,024	10,920
6	333	Service Installation Fees	3,895	3,895	3,895	4,038	4,181	4,181	4,467	4,467	4,467	4,467	4,467	4,467	4,467_	4,258
7		Total Cash CIAC	71,685	71,685	71,685	73,064	74,443	74,443	77,201	77,201	77,201	77,201	77,789	77,789	77,789_	75,322
8																
9		Property CIAC:			_	_		_	_		_		_	_		_
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	U
14	335	Hydrants				0	. 0	<u>0</u> n	0		0	0		0		<u> </u>
15		Total Property CIAC	0	0	0	0	0		0	0	0	0	0	0	0	0
16 17		Total Water CIAC	71,685	71,685	71,685	73.064	74,443	74,443	77,201	77,201	77.201	77,201	77,789	77.789	77.789	75,322
		TOTAL WATER CINC	/_1,560	71,000	71,665	73,004	74,443	74,443	77,201	77,201	11,201	77,201	77,709	77,709	77,709	10,322
18 19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	n	0	0	o	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	ő	ő	ű	Ô	ő	0	Ŏ	ŏ	ő	ŏ	Ö	ů	0
23	361	Main Extension Charge	n	Ö	0	ő	0	Õ	ő	Ö	ŏ	ő	61	61	61	14
24	363	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
25		Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738
26		1000 00011 0010		16-7		74-	727		, , , ,	754	,	,,,,		100		
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	Ó	0	0	o	0	Ö	0	0	0	0	o	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	o	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		0	0	0	0	0	0	0	0_	0	0	0	0	0_	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		T-1-1 G 014 G														70.0
39		Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	785	785	785	738

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

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin June 3	0, 2004 in accordance with PSC An	nendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance		
14 15 16	2000 Additions Adjustments 12/31/00 Balance		,
17 18 19	2001 Additions Adjustments 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

Interlachen Lake/Park Manor 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

Supporting Schedules: A-14

	(1)	(2)	(3)
Line		Water Year End	Sewer Year End
No.	Description	Balance	Balance
20 21 22	2002 Additions Adjustments 12/31/02 Balance		
23 24 25	2003 Additions Adjustments 06/30/04 Amend. Order Balance	30,131	635
26 27 28	2004 Additions Adjustments 12/31/04 Balance	845 2 30,978	10 0 645
29 30 31	2005 Additions Adjustments 12/31/05 Balance	860 (1) 31,837	10 (1) 654
32 33 34	2006 Additions Adjustments 12/31/06 Balance	5,692 (1,705) 35,824	45 (19) 680
35 36 37	2007 Additions Adjustments 12/31/07 Balance	2,323 <u>820</u> 38,967	16 (16) 680

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Interlachen Lake/Park Manor

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-14

Page:

1 of 3

Preparer: R Griffin/J Guastella

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.

		(1)		(3) al Test Yea		(5) Pro For	(6) ma Adjust	(7) tments
Line			Adjusted		ed & Useful			ed & Useful
<u>No.</u>		Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash						
3	320	Water Treatment Equipment	34,997	0.00%	0		0.00%	0
4	334	Meter Fees	1,567	0.00%	0		0.00%	0
5	331	Main Extension Charge	594	0.00%	0		0.00%	0
6	333		218	0.00%_	0		0.00%_	0
7		Total Cash	37,375	-	0	0	-	0
8		Dunmoutes			i			
9	330	Property	•	0.000/	أ		0.000/	_
10		Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334 335		0	0.00%	0)		0.00%	0
14	335	Hydrants		0.00%_			0.00%	0
15		Total Property	0	_	0	0	_	0
16		T 4-1 Mi-4		_			_	
17		Total Water	37,375	=	0	0	-	0
18								
19		SEWER			ŀ			
20		Cash	_		_ {			_
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361		0	0.00%	0		0.00%	0
24	363	Service Installation Fees	680	0.00%_	0		0.00%_	0
25		Total Cash	680	_	0	0	_	0
26		5 .			Ì			
27		Property	_		l			_
28	354		0	0.00%	0)		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%_	0		0.00%_	0
37		Total Property	0	-	0	0	_	0
38		T-4-1 Carren		_			_	
39		Total Sewer	680	-	0	0	-	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule:

A-14 2 of 3 Page:

R Griffin/J Guastella Preparer:

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 Ad	cct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. N	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER														
2		Cash														
3 37	20	Water Treatment Equipment	33,827	33,966	34,106	34,245	34,384	34,523	34,668	34,819	34,970	35,121	35,271	35,422	35,575	34,684
4 33	34	Meter Fees	1,361	1,386	1,411	1,435	1,460	1,484	1,509	1,536	1,562	1,588	1,615	1,641	1,668	1,512
5 33	31	Main Extension Charge	471	485	498	513	527	542	558	574	591	608	624	642	660	561
6 33	33	Service Installation Fees	165	171	177	183	189	196	202	209	216	223	230	237	245	204
7		Total Cash AAC	35,824	36,008	36,192	36,376	36,560	36,744	36,937	37,138	37,339	37,540	37,741	37,943	38,147	36,961
8						-					•	_				
9		Property														
10 39	30	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 33	31	T&D Mains	0	Û	0	0	0	0	0	0	0	0	0	0	0	0
12 33	33	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33	34	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 33	35	Hydrants	0	0	0	0	0	o	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	35,824	36,008	36,192	36,376	36,560	36,744	36,937	37,138	37,339	37,540	37,741	37,943	38,147	36,961
18															_	
19		SEWER														
20		Cash														
21 38	180	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 38		Other	0	0	0	0	0	0	0	0	Ō	0	0	0	0	0
23 36	61	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 36	163	Service Installation Fees	660	680	680	680	680	680	680	680	680	680	680	680	696	681
25		Total Cash AAC	660	680	680	680	680	680	680	680	680	680	680	680	696	681
26															,	
27		Property														
28 35	54		0	0	0	0	О	0	0	0	0	0	0	0	0	0
29 36	60	Collection Sewers- Force	0	0	o	0	0	0	0	0	0	0	0	0	0	0
30 36	61	Collection Sewers- Gravity	0	0	0	0	0	0	o	Ō	Ď	0	0	0	0	0
		Services to Customers	0	Û	0	0	0	0	0	0	0	0	0	0	0	0
		Lift Stations	0	0	ō	0	ō	0	0	ō	Õ	0	Ö	0	0	0
			0	0	0	0	0	0	0	ō	0	0	0	Û	0	0
-		Reuse Services	0	Ō	ō	Ō	Ö	ō	Ö	ō	0	0	0	٥	0	0
		Reuse Transmission & Dist Mains	0	ō	ō	ō	ō	Ö	Ō	ŏ	0	ō	ō	0	0	0
		Other Plant Misc Equip	0	ō	ō	ō	Ö	ō	ō	ŏ	0	0	ō	0	ō	Ď
37		Total Property AAC	0	<u> </u>	0		0	0		0	0	0	0	0		0
38																
		Total Sewer AAC	680	680	680	680	680	680	680	680	680	680	680	680	696	681

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Interlachen Lake/Park Manor 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Description	12/01/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	12/01/07	Balance
1	WATER														
2	Cash														
	O Water Treatment Equipment	33,827	34,016	34,206	34,399	34,594	34,789	34,989	35,189	35,390	35,590	35,791	35,991	36,191	34,997
	4 Meter Fees	1,361	1,395	1,428	1,462	1,496	1,531	1,566	1,601	1,636	1,671	1,706	1,741	1,776	1,567
5 33		471	490	508	528	548	569	591	613	635	657	681	704	727	594
6 33		165	173	181	190	199	207	217	226	235	245	254	263	272	218_
7	Total Cash AAC	35,824	36,074	36,324	36 578	36,837	37,095	37,362	37,629	37,896	38,163	38,431	38,699	38,967	37,375
8															
3	Property														
	O Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 33		0	0	0	0	0	0	O	0	0	0	0	O	0	0
12 33		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 33		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 33		0	0	0		0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	. 0	0		0	0	0	0	0	0	0	0
16															
17	Total Water AAC	35,824	36,074	36,324	36,578	36,837	37,095	37,362	37,629	37,896	38,163	38,431	38,699	38,967	37,375
18											-				
19	SEWER														
20	Cash														
21 38		0	0	0	0	0	0	0	Ð	0	0	0	0	0	a
22 38		Q	0	0	0	0	0	0	0	0	0	0	0	0	0
23 36		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 36		680	680	680	680	680	680	680	680	680	680	680	680	680	680
25	Total Cash AAC	680	680	680	680	680	680	680	680	680	680	680	680	680	680
26															
27	Property														
28 35	4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 36	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 36	1 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	O.	0	0	0	0
31 36	3 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	Ó
32 37	10 Lift Stations	0	0	0	0	0	Ó	0	0	0	0	0	0	O	0
33 37	1 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Q
34 36		0	0	O	D	0	0	0	0	0	0	0	0	0	ā
35 37	75 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	ō
36 38	9 Other Plant Misc Equip	. 0	0	0	0	0	0	0	0	0	0	0	0	0	ō
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	• •														
39	Total Sewer AAC	680	680	680	680	680	680	680	680	680	680	680	680	680	680

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Interiachen Lake/Park Manor 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.

Year	Water Rate	Sewer Rate
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

Interlachen Lake/Park Manor 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)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)
Line		10/04/05	2007
No.	Description	12/31/06	Average
1	Balance Sheet Accounts		
2	For All Systems: 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	Ō	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9		,	
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			-
12	Less:		
13	Accounts Payable	2,281,410	799,218
14		(601,457)	(1,155,342)
15		4,215	17,085
16	Misc. Current & Accrued Liabilities	463 <u>,</u> 905	675,491
17	TOTAL CURRENT & ACC LIABILITIES	0.440.070	000 450
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2 221 615
21	oystems	455,503	2,321,615
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all syst	ome in Agua Litiliza	e El Inc
24	Allocation Percentage - Water	•	0.759%
25	Assets Allocated - Water (line 10 x line 23)	19,916	20,170
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(16,431)	(2,553)
27	(,	(10)107	121227
28	Allocation Percentage - Sewer	0.083%	0.082%
29	Assets Allocated - Sewer (line 7 x line 17)	2,159	2,171
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(1,781)	(275)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36	Other Second Leave Assets		
37	Other Regulatory Assets	10.000	44.000
38	Water	12,622	11,920 1,574
39 40	Sewer	1,667	1,574
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	Ŏ	459
44		ŭ	
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	16,106	29,537
47	Sewer (Lines 29-30+35+39+43)	2,044	3,929
	,		

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18 Page: 1 of 1 Preparer: S Anzaldo

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	<u>6/30/</u> 07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1 2 3 4	Utility Plant Construction Work in Progress Utility Plant Acquisition	85,966,260 10,726,248	90,505,275 6,220,061	91,370,203 6,049,130	91,349,024 7,003,882	91,778,934 7,735,248	92,095,149 8,218,675	92,842,612 7,940,645	93,231,021 8,053,771	93,369,496 8,374,520	93,767,683 8,444,199	93,763,576 8,791,519	97,847,581 5,053,856	98,842,627 4,064,016	92,825,342 7,436,598
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 8	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)
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
11 12	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
13 14	Cash Accounts Receivable Customer	330,281 1,850,777	367,195 1,634,935	367,195 1,748,924	367,195 1,607,823	417,936 1,833,110	417,116 1,896,851	301,508 2,019,818	271,853 2,089,363	304,160 1,802,602	284,090 2,346,154	506,591 2,1 26,09 1	333,2 33 1,495,145	257,874 1,870,490	348,171 1,870,929
15 16	Accounts Receivable Affiliates	(60,221) (2,29 4,839)	(63,664) (2,620,359)	(63,413) (603,336)	(83,655) (1,656,319)	(77,442) (530,149)	(84,047) (353,689)	(84,175) (399,204)	(102,715) (715,902)	(116,991) (43,2 15)	(116,243) (711,304)	(135,468) (152,040)	(173,012) (1,172,843)	(150,752) (1,121,835)	(100,908) (951,926)
17 18	,,		5,092	(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) 3 9 2
19 20	Materials & Supplies 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 22 23	Prepayments Other Current Assets	153,113	155,190 2,490	155,700 13,225	153,806 17,062	170,702 4 3	172,560	180,144 1,278	176,361 1,852	210,412 8,671	209,219 2,354	209,451 3,303	203,994 6,359	203,303 14,267	181,073 5,454
24 25	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
26 27	Prelim Survey & Investigation Chgs Deferred Rate Case Expense	2,695 1,463,105	2,695 1,549,581	2,695 1,628,699	2,695 1,825,590	2,695 1,939,511	2,033,013	3,025 2,163,119	5,302 2,196,340	104,923 2,189,455	106,243 115,935	145,695 135,972	146,751 144,201	150,924 196,273	52,026 1,352,369
28 29	Regulatory Assets Other Deferred Debits	1,902,193 499,109	1,865,647 490,193	1,829,101 477,396	1,792,556 473,555	1,756,010 484,060	1,719,463 473,612	1,682,918 464,714	1,652,285 454,054	1,621,652 443,845	1,591,019 426,275	1,561,082 411,422	1,529,754 386,609	1,499,121 508,769	1,692,523 461,047
30 31 32	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	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Interlachen Lake/Park Manor 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

1 Common Stock Issued 52,724,744	11/30/07 12/31/07 Ba	Average Balance
Preferred Stock Issued Additional Paid in Capital Additional Paid in Capita	52,724,744 52,724,744 52,	
Additional Paid in Capital (4,180,143) (3,762,331) (1,879,557) (1,268,794) (465,141) 72,323 52,986 928,358 1,650,430 1,701,590 2,419,162 2 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) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,		52,724,744
Hetalined 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) (17,057,575)		-
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) (17,037,040) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575) (17,037,040) (17,267,575	2,577,369 979,027	(54,209)
6 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 37,876,331 37,738,466 38,326,775 38,735,719 38,876,275 39,267,170 37,389,294 37,876,331	(17,561,226) (17,942,759) (15,	15,450,251)
8 TOTAL LONG TERM DEBT 20,501,000 21,640,440 21,640,440 22,645,869		-
10	37,740,887 35,761,012 37	37,220,284
12 Accts & Int. Payable-Assoc Cos 13 Accrued Taxes (601,457) (794,904) (784,031) (885,992) (730,385) (563,328) (466,880) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (784,503)	22,645,869 26,136,123 22	22,517,338
12 Accts & Int. Payable-Assoc Cos 13 Accrued Taxes (601,457) (794,904) (784,031) (885,992) (730,385) (563,328) (466,880) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (734,503) (764,216) (1,668,643) (1,586,004) (784,031) (1,586,004) (784,031) (1,586,004) (784,031) (1,586,004) (784,031) (1,586,004) (1,58		
13 Accrued Taxes (601,457) (794,904) (784,031) (885,992) (730,385) (563,328) (466,880) (734,503) (764,216) (1,668,643) (1,586,004) (74,503) (764,216) (74,21	936,506 909,683	799,218
14 Accrued Interest 4,215 6,873 9,451 11,943 14,386 16,977 19,467 21,934 24,164 26,615 26,603		-
The state of the s		(1,155,342)
15 Accrued Dividends	30,940 6,333	17,085
		-
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	,	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 18	602,591 739,819	675,491
19 TOTAL CURRENT & ACC LIABILITIES 2,730,128 998,068 1,110,123 562,099 793,966 1,150,883 1,095,488 909,261 1,227,086 888,065 1,071,108	(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 26,927,275 26,960,311 26,981,271 26,994,018 27,011,754 27,077,994 27,091,567 2	27,168,192 27,263,271 26	26,980,932
24 Less: Accum Amort of CIAC (11,493,433) (11,569,896) (11,646,361) (11,722,827) (11,799,291) (11,875,756) (11,953,026) (12,030,242) (12,107,485) (12,184,923) (12,262,362) (12,262,362)	(12,339,976) (12,351,642) (11	11,949,017)
25 Accumulated Deferred Income Taxes-FIT 133,049 133,049 133,045 133,055 133,054 133,050 133,053 133,049 133,048 133,047	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 39,537	34,990
27		
	14,995,876 15,248,957 15	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		

Interlachen Lake/Park Manor NET OPERATING INCOME

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

Schedule of Water Net Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-1

Page: Preparer: 1 of 1

er: 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) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	76,605	(586)	76,019	0	76,019	36,622	112,641	B-4, E-2
2	Operation & Maintenance	58,187	6,759	64,947	8,181	73,128	541	73,669	B-5
3	Depreciation, net of CIAC Amort.,U&U	3,085	1,667	4,751	1,394	6,146	0	6.146	B-13
4	Amortization	0	1,402	1,402	0	1,402	0	1,402	B-3
5	Taxes Other Than Income	6,528	1,898	8,426	1,006	9,432	1,648	11,080	B-15
6	Provision for Income Taxes	3,397	(5,478)	(2,082)	(4,614)	(6,696)	13,283	6,587	C-1, B-3
7	OPERATING EXPENSES	71,196	6,248	77,445	5,967	83,412	15,471	98,883	.,
8	NET OPERATING INCOME	5,409	(6,834)	(1,426)	(5,967)	(7,393)	21,150	13,758	
9	RATE BASE	57,195	39,496	96,691	71,785	168,476		168,476	A-1
10	RATE OF RETURN	9.46%		-1.47%		,	:	8.17%	.,.

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor 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) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	15,056	(132)	14,924	0	14,924	22,547	37,471	B-4, E-2
2	Operation & Maintenance	31,335	(5,481)	25,855	1,651	27,506	333	27,839	B-6
3	Depreciation, net of CIAC Amort.,U&U	2,301	285	2,586	40	2,626	0	2,626	B-14
4	Amortization	0	185	185	1 0	185	0	185	B-3
5	Taxes Other Than Income	747	1,330	2,077	21	2,098	1,015	3,113	B-15
6	Provision for Income Taxes	(7,456)	1,155	(6,301)		(6,975)	8,178	1,203	C-1, B-3
7	OPERATING EXPENSES	26,928	(2,526)	24,402	1,039	25,441	9,525	34,966	
8	NET OPERATING INCOME	(11,872)	2,394	(9,478)	(1,039)	(10,517)	13,022	2,505	
9	RATE BASE =	23,632	5,436	29,068	1,748	30,816		30,816	A-2
10	RATE OF RETURN	-50.24%	· · · · · · · · · · · · · · · · · · ·	-32.61%	4	·		8.13%	

Florida Public Service Commission

interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: Preparer:

B-3 1 of 4 S Szczygiel

Historical [X] Projected []

		(1)		(2)	(3)	(4)
Line				2007	2007	Supporting
No.	Acct	Description		Water	_Sewer	Schedules
1		TEST YEAR ADJUSTMENTS - 2007				
2	A	REVENUES				
3		Billed less Booked Revenue		(586)		E-2
4		Billed less Booked Revenue			(132)	
5		TOTAL REVENUE ADJUSTMENTS	<u>-</u>	(586)	(132)	
6	_	ODERATIONS A MAINTENAME				
7	B	OPERATIONS & MAINTENANCE				B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	177	603	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	162	61	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment		0	0	
13	NA /711	Sludge Removal Expense			0	
14	615/715	Purchased Power		0	0	
15	616/716	Fuel for Purchased Power		0	0	
16	618/718	Chemicals		0	0	
17	620/720	Materials & Supplies		0	0	
18	631/731	Contractual Services - Engineering		0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	342	37	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	67	7	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	56	6	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	37	4	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	3	0	
24	635/735	Contractual Services - Testing		0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	287	31	
26	641/741	Rental of Building/Real Prop.		0	0	
27	642/742	Rental of Equipment		0	0	
28	650/750	Transportation Expenses		0	0	
29	656/756	Insurance - Vehicle		0	0	
30	657/757	Insurance - General Liability		0	0	
31	658/758	Insurance - Workman's Comp.		0	0	
32	659/759	Insurance - Other		0	0	
33	660/760	Advertising Expense		0	0	
34	666/766	Reg. Comm. Exp Rate Case Amort.		0	0	
35	667/767			0	0	
36	670/770	Bad Debt Expense		0	0	
37		Miscellaneous Expense	Normalize 2007 Intercompany aflocations	12,209	(6,196)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(195)	(21)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(125)	(14)	
40 41		Excess water loss adjustment for Purch	nased Water, Power, and Chemicals	(1,251)		
42		TOTAL O&M ADJUSTMENTS		11,769	(5,481)	
43				6,759		

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X] Schedule: B-3
Page: 2 of 4
Preparer: S Szczygiel

Line		(1)		(2) Pro Forma	(3) Pro Forma	(4) Supporting Schedules
No.		Description		Water	Sewer	Scriedujes
1		TEST YEAR ADJUSTMENTS - 2007, co	ontinued			B-13 B-14
2	С	DEPRECIATION NET OF AMORTIZAT	ION OF CIAC (Used & Useful)	2,457	265	10,0,0
3		Allocation of Corporate IT		42	5	i
4		Allocation of Corp Structures & Improve	· ·	_	j	
5		BCO Dara Bata Competion Dans Even		91	_	i
6		PSC Depr Rate Correction, Depr Expn		(820)	16	1
7		PSC Depr Rate Correction, Amort CIA(Reduction for NU&U	•	(104)	-	•
8		TOTAL DEPRECIATION ADJUSTMEN	ITS	1,667	285	1
9 10		TO TAL DEPRECIATION ADJUSTINES	110			
11						
12	D	AMORTIZATION				
13	ט		tory assets per order PSC-05-1242-PAA-WS	1,402	185	
14		-		0	0	
15		TOTAL AMORTIZATION ADJUSTMEN	ITS	1,402	185	
16			· · -			
17						
18	Ε	TAXES OTHER THAN INCOME TAX				B-15
19		RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(51)	(6)	
20		Payroll tax adjustment	On Salary & Wage adjustments explained above	2,073	1,335	
21		Property tax adjustment		0	0	
22		Property tax adjustment	NU&U portion of Property Taxes	(124)	0	
23		TOTAL TAXES OTHER THAN INCOM	E ADJUSTMENTS	1,898	1,330	
24						
25						
26	F	INCOME TAXES				
27		Income tax impact of the adjustments t	•	(5,478)	1,155	C-1
28		TOTAL INCOME TAX ADJUSTMENTS	3	(5,478)	1,155	
29						
30		TOTAL EXPENSE ADJUSTMENTS		11,258	(2,526)	

Florida Public Service Commission

interlachen Lake/Park Menor Docket No. 080121-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X]

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

Lìne	•	(1)		(2)	(3)	(4)
No.	Acct	Description		Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS				CCHOOLIG
2	_					
3	В	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	656	248	50,50
5	601/701		Market Based Increases	858	427	
6	601/701		New Rates Manager & Controller	1,290	139	
7	601/701			0	0	
8	601/701	011 011 011 -		0	0	
	603/703	- marior - ragge officere, Excer		0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	374	310	
	610/710			0	0	
	NA /711	The state of the s			0	
13 14		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
	020//20	Materials & Supplies		0	0	
17	031//31	Contractual Services - Engineering		0	0	
		Contractual Services - Accounting		0	0	
		Contractual Services - Legal	4.484	0	0	
		Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	38	4	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	147	16	
	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	11	1	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(461)	(50)	
24	634/734		Additional 2008 Service Co employee benefits	100	11	
25	635/735	Contractual Services - Testing	_	0	0	
	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	63	7	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	5	1	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(401)	(43)	
29	636/736		Additional 2008 ACO employee benefits	451	49	
30	636/736		· ·	0	0	
31	636/736			0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	64	7	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	486	52	
35	656/756	Insurance - Vehicle		0	0	
	657/757			0	0	
	658/758			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	3,930	423	
41	667/767	3		0	0	
42	670/770	Bad Debt Expense		0	0	
43 44	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	455	49	
45 46		TOTAL O&M ADJUSTMENTS		8.065	1.651	

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X] Schedule: B-3
Page: 4 of 4
Preparer: S Szczygiel

		(1)	(2)	(3)	(4) Supporting
Line		D	Water	Sewer	Schedules
No.	TITU ITS	Description PRO FORMA ADJUSTMENTS, continued			
1 2	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3 4	U	Meter Replacements 6 Month Net Depr (Addns less Hetirements)	1,023	NA	,
5		Allocation of new corp. PCs and Network & Telephony enhancements	372	40	1
6		,	0	0	
7			0	U	
8			U	0	
9			0	ŏ	
10			1,394	40	
11		TOTAL			
12					
13	_	ANACETIZATION			
14 15	U	AMORTIZATION	0	0	
16		•	0	0_	
17		TOTAL	0	0	
18		TOTAL			
19	E	TAXES OTHER THAN INCOME TAX			B-15
20		Payroll tax adjustment On Salary & Wage adjustments explained above	127	52	
21		Property taxes associated with 2007 plant additions, allocations, adjustments	(82)	(38)	
22		Property taxes associated with Pro Forma plant	992	8	
23		Property Tax adjustment for Non-Used & Useful plant	(31)_ 1,00 <u>6</u>	21	
24		TOTAL	1,006		
25	_	INCOME TAXES			C-1
	F	Income tax impact of the adjustments to per book income	(4,614)	(674)	•
27 28		TOTAL	(4,614)	(674)	
29		TOTAL			
30		TOTAL EXPENSE ADJUSTMENTS	5,850	1,039	
31					
32					
33	UTILIT	Y PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34					
35	Α	NET OPERATING REVENUE			D 4 D 0
36		Required Revenue Adjustment	36,622	22,547	B-1, B-2
37					
	В	OPERATION & MAINTENANCE EXPENSE	541	333	B-1, B-2
39 40		Bad Debt Adjustment Due To Proposed Rate Increase	<u></u>		01,02
41		TAXES OTHER THAN INCOME TAX			
42	_		00% 1,648	1,015	
43		TAT SITTERS TO POSSIBLE TO			
44		INCOME TAX ADJUSTMENT			
45		Rate Year Revenue at Present Rates	76,019	14,924	B-1, B-2
46		Plus Required Revenue Adjustment	36,622	22,547	
47		Rate Year Revenue at Proposed Rates	112,641	<u> 37,471</u>	
48			(00.007)	(00.700)	D 1 D 0
49		Less Operating Expenses Before Income Taxes	(92,297)	(33,763) (589)	B-1, B-2 D-1
50		Less Interest Expense	(3,270) 17,075	3,119	D-1
51 52		Taxable Income Income Tax at Composite Rate of 38.5:		1,203	
52 53		Less Income Tax at Present Rates	6,696	6,975	C-1
54		EGG IIIQGIIIG TEA ELT TOGGIA TEATOG	2,000		-
55		Income Tax Adjustment for Requested Revenue Increase	13,283	8,178	
-		• • • • • • • • • • • • • • • • • • • •			

Test Year Operating Revenues

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-4

Page: Preparer:

1 of 1 S Szczygiel

Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line		_		
No.	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	74,497	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	1,368	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 Fiat Rate - Other	0
8	461.6 Metered - Other	0	522,1 Measured - Residential	13,129
9	462.1 Public Fire Protection	0	522.2 Measured - Commercial	1,927
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	75,865	TOTAL SEWER SALES	15,056
20			•	
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0 Forfeited Discounts	0	531.0 Sale Of Studge	0
23	471.0 Misc. Service Revenues	740	532.0 Forfeited Discounts	Ō
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	Ö
26	474.04 Other Water Revenues	0	536.0 Other Sewer Revenues	0
27 28	TOTAL OTHER WATER REVENUES	740	TOTAL OTHER SEWER REVENUES	0
29	TOTAL WATER OPERATING REVENUES	76,605	TOTAL SEWER OPERATING REVENUES	15,056

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-5 1 of 5

Page: Preparer:

S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year (2) /3)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water			Unacc. Water	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	37.43%	Adjusted	Adjustments	37.43%	Pro Forma
1	601	Salaries & Wages - Employees	14,071	284	14,354		14,354	2,921		17,275
2	603	Salaries & Wages - Officers, Exec.	1,020	0	1,020		1,020	0		1,020
3	604	Employee Pensions & Benefits	4,133	0	4,133		4,133	374		4,507
4	610	Purchased Water	0	0	0	0	0	0	0	0
5	615	Purchased Power	5,623	0	5,623		5,623	0		5,623
6	616	Fuel for Purchased Power	509	0	509	(190)	318	0	0	318
7	618	Chemicals	1,437	0	1,437		1,437	0		1,437
8	620	Materiais & Supplies	2,835	0	2,835	(1,061)	1,774	0	0	1,774
9	631	Contractual Services - Engineering	90	0	90		90	0		90
10	632	Contractual Services - Accounting	(107)	342	234		234	0		234
11	633	Contractual Services - Legal	248	67	316		316	0		316
12	634	Contractual Services - Mgmt. Fees	6,316	97	6,413		6,413	(164)		6,248
13	635	Contractual Services - Testing	1,930	0	1,930		1,930	0		1,930
14	636	Contractual Services - Other	7,429	287	7,716		7,716	116		7,833
15	641	Rental of Building/Real Prop.	1,054	0	1,054		1,054	64		1,118
16	642	Rental of Equipment	81	0	81		81	0		81
17	650	Transportation Expenses	4,213	0	4,213		4,213	486		4,699
18	656	Insurance - Vehicle	299	0	299		299	0		299
19	657	Insurance - General Liability	1,189	0	1,189		1,189	0		1,189
20	658	Insurance - Workman's Comp.	178	0	178		178	0		178
21	659	Insurance - Other	392	0	392		392	0		392
22	660	Advertising Expense	5	0	5		5	0		5
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	3,930		3,930
24	667	Reg. Comm. Exp Rate Case Other	0	0	0		0	0		0
25	670	Bad Debt Expense	2,010	0	2,010		2,010	0		2,010
26	675	Miscellaneous Expense	3,232	6,935	10,167		10,167	455		10,623
27				•	•		•			
28		TOTAL WATER O & M EXPENSES	58,187	8,011	66,198	(1,251)	64,947	8,181	0	73,128

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

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

Florida Public Service Commission

Schedule: B-5 Page: 2 of 5

Interlachen Lake/Park Manor Docket No. 080121-WS Historical [X] Projected []

Preparer: S Szczygiel Historical Test Year Ending December 31, 2007

	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Lìne			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr _	May_	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601		889	1,381	1,063	1,105	1,351	1,427	1,096	1,428	4,892	1,413	(2,828)	853	14,071
2	603	Salaries & Wages - Officers, Exec.	103	122	(371)	110	113	164	141	131	816	181	(627)	137	1,020
3	604	Employee Pensions & Benefits	366	381	244	38 1	365	350	357	301	170	355	496	367	4,133
4	610		0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	501	436	464	481	501	559	537	536	536	396	348	329	5,623
6	616	Fuel for Purchased Power	0	136	0	0	45	0	0	45	98	0	0	185	509
7	618	Chemicals	0	200	108	115	120	118	120	131	120	117	103	185	1,437
8	620	Materials & Supplies	73	152	209	184	77	72	182	550	512	530	(35)	328	2,835
9	631	Contractual Services - Engineering	11	11	11	11	11	11	11	11	0	0	0	0	90
10	632	Contractual Services - Accounting	79	69	69	(240)	40	40	40	41	(27)	40	43	(301)	(107)
11	633	Contractual Services - Legal	17	20	20	19	20	23	25	25	204	32	(181)	24	248
12	634	Contractual Services - Mgmt, Fees	422	421	503	667	648	601	436	263	786	471	592	506	6,316
13	635	Contractual Services - Testing	139	49	289	74	199	49	143	202	291	49	42	404	1.930
14	636	Contractual Services - Other	516	501	539	565	581	571	684	612	1,782	690	(237)	625	7.429
15	641	Rental of Building/Real Prop.	72	86	86	81	84	99	106	104	867	136	(769)	101	1,054
16	642	Rental of Equipment	6	7	7	6	6	8	8	8	67	10	(59)	8	81
17	650	Transportation Expenses	308	337	341	353	379	366	305	396	52	381	669	326	4,213
18	656	Insurance - Vehicle	25	25	25	25	25	25	25	25	25	25	25	25	299
19	657	Insurance - General Liability	99	99	99	99	99	99	98	99	100	99	99	99	1,189
20	658	Insurance - Workman's Comp.	15	15	15	15	15	15	15	15	15	15	15	15	178
21	659	Insurance - Other	33	33	33	33	33	33	32	33	33	33	33	33	392
22	660	Advertising Expense	0	0	0	0	0	0	1	1	4	1	(4)	ō	5
23	666		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	24	375	329	135	595	(256)	71	277	1,155	490	(567)	(618)	2,010
26	675	Miscellaneous Expense	148	284	177	165	172	203	218	1,164	1,792	279	(1,574)	206	3,232
27		•											,		-,
28		TOTAL WATER O & M EXPENSES	3,845	5,139	4,261	4,384	5,478	4,579	4,651	6,397	14,290	5,744	(4,417)	3,837	58,187

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

Florida Public Service Commission

interlachen Lake/Park Manor Docket No. 080121-WS

Schedule: B-5

3 of 5 Page: Preparer: S Szczygiel

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

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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	546	974	653	722	954	957	593	934	784	769	814	376	9,078
2	603	Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	0	(0)
3	604	Employee Pensions & Benefits	0	(0)	(24)	(0)	(2)	(1)	(2)	(52)	(33)	0	(1)	(0)	(115)
4	610	Purchased Water	0	,	0	0	(2,	'n	, O	0	0	Ö	Ò	Ò	Ò
5	615	Purchased Power	496	430	457	475	495	552	529	528	473	386	404	322	5,546
6	616	Fuel for Purchased Power	0	136	0	0	45	0	0	45	98	0	0	185	509
7	618	Chemicals	0	200	108	115	120	118	120	131	120	117	103	185	1.437
8	620	Materials & Supplies	65	142	199	174	68	60	170	538	413	515	53	317	2,713
9	631	Contractual Services - Engineering	11	11	11	11	11	11	11	11	0	0	0	0	90
10		Contractual Services - Accounting	(0)	0	0	(199)	(0)	(0)	(0)	(0)	Ö	0	0	0	(199)
11	633	Contractual Services - Legal	o o	0	0	, o	ò	0	Ö	o o	0	0	0	0	0
12	634	Contractual Services - Mgmt, Fees	(0)	0	0	(0)	(0)	(0)	ō	ō	Ō	(0)	(0)	0	0
13	635	Contractual Services - Testing	138	48	288	73	198	48	142	201	283	48	48	403	1,920
14	636	Contractual Services - Other	143	136	195	197	194	197	276	195	193	212	644	194	2,778
15	641		0	0	0	0	0	0	Ō	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	Ö	0	ō	Ó	0	0	0	0	0
17	650	Transportation Expenses	(0)	(0)	0	27	(0)	30	(0)	0	(0)	0	(0)	(0)	58
18	656	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	o o	(0)	`oʻ	0	o	0	(0)
19	657	Insurance - General Liability	O	ò	Ò	`o´	ò	Ò	(0)	Ò	(0)	(0)	(0)	(0)	0
20	658	Insurance - Workman's Comp.	0	0	0	0	Ô	Ö	Ō	0	ò	ò	Ò	0	0
21	659	Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	o	0	(0)	(0)	(0)	(0)	(0)
22		Advertising Expense	0	Ō	o	Ō	ò	Ò	Ō	0	ò	Ō	o	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	Ö	0	Ō	0	Ö	0	0	0	0
25	670	Bad Debt Expense	28	380	335	140	600	(250)	78	284	1,210	498	(616)	(612)	2,077
26 27	675	Miscellaneous Expense	0	108	0	0	0	0	0	950	17	0	0	o	1,075
28		TOTAL WATER O & M EXPENSES	1,428	2,565	2,224	1,737	2,683	1,724	1,916	3,766	3,557	2,545	1,450	1,371	26,966

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Schedule: B-5 Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & Mexpenses 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			2007											2007	Total
No.		Account No. and Name	_Jan	Feb	Mar	Apr	May	_Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees		0	0	0	0	0	0	0	0	0	0	ń	0
2	603		40	48	(446)	40	40	78	49	40	63	63	40	50	105
3	604	Employee Pensions & Benefits	378	395	283	394	380	367	377	370	344	377	372	383	4,420
4	610		0	0	0	0	0	0	0	0	0	0	0,2	000	7,420
5	615		0	0	0	0	0	0	0	0	Ō	ō	Õ	n	n
6	616		0	0	0	0	0	0	0	0	Ó	ā	ñ	ñ	Ď
7	618		0	0	0	0	0	0	0	0	Ó	ō	ň	Õ	ñ
8	620		0	0	0	0	0	0	0	0	Ō	ō	ñ	ñ	ñ
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	ō	n	ň	Ô
10		Contractual Services - Accounting	79	69	69	(41)	41	41	40	41	(25)	40	41	(301)	Q.A
11	633		0	0	0	0	0	0	0	0	Ò	0	n	(501)	0
12		Contractual Services - Mgmt. Fees	422	421	502	666	648	601	435	263	783	470	595	505	6,312
13		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0,312
14	636	Contractual Services - Other	263	234	212	245	259	223	246	259	271	272	287	278	3,050
15	641	· · · · · · · · · · · · · · · · · · ·	0	0	Ō	0	0	0	0	0	0	0	0	2,0	0,050
16	642		0	0	0	0	0	0	0	0	0	ō	ŏ	ñ	ň
17	650	· · · · · · · · · · · · · · · · · · ·	333	367	371	354	408	370	342	432	353	428	402	361	4,521
18	656		25	25	25	25	25	25	25	25	25	25	25	25	299
19	657	,	99	99	99	99	99	99	98	99	99	99	99	99	1.188
20	658	Insurance - Workman's Comp.	15	15	15	15	15	15	15	15	15	15	15	15	178
21	659		33	33	33	33	33	33	32	33	33	33	33	33	392
22	660		0	0	0	0	0	0	0	0	0	0	0	0	n n
23	666	Reg. Comm. Exp Rate Case Amort.	O	0	0	0	0	0	0	0	0	Ó	<u>.</u>	ň	ņ
24	667	Reg. Comm. Exp Rate Case Other	0	0	O	0	0	0	0	0	0	ō	ñ	n	Ô
25	670		0	0	0	0	0	0	0	0	0	0	õ	0	ñ
26	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	ā	ŏ	ŋ	Ď
27													-	J	ŭ
28		TOTAL WATER O & M EXPENSES	1,686	1,705	1,163	1,829	1,947	1,851	1,660	1,577	1,960	1,822	1,909	1,448	20,559

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Schedule: B-5 Page: 5 of 5

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

Preparer: S Szczygiel

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	A	Maria	l	E.d.	•	0	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	601	Salaries & Wages - Employees	342	407	409	Apr 383	May 	Jun	Jul 504	Aug 494	Sep 4,108	645	(3.642)	476	4,993	46.83%
ء ۔	603	Salaries & Wages - Officers, Exec.	63	407 75	75	363 70	397 73	470 86	92	494 91	4,108 753	118	(668)	87	916	8.59%
3	604	Employee Pensions & Benefits	(12)	(14)	(14)	(13)	(14)	(16)	(17)	(17)	(141)	(22)	125	(16)	(172)	-1.61%
4	610		(12)	(14)	(14)	(13)	(14)	(16)	(17)	(17)	(141)	(22)	125	(10)	0	0.00%
5	615		5			0	0	U 7	U		63	10	(56)	7	77	0.72%
6	616	Fuel for Purchased Power	0	0	0	0	0	,	•	٥	00	10	(50)	'n	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	v	0	0	0	0	ň	Ö	0.00%
8	620	Materials & Supplies	8	10	10	9	10	111	12	12	100	16	(88)	12	121	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	10	11	12	12	100	,0	(30)	, ,	0	0.00%
10		Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	ő	(0)	(3)	-0.02%
11		Contractual Services - Legal	17	20	20	19	20	23	25	25	204	32	(181)	24	248	2.33%
12		Contractual Services - Mgmt. Fees	'n	20	0	.9	20	23	20	25 0	204	1	(3)	Ö	4	0.04%
13		Contractual Services - Testing	1	1	1	1	1	1	1	1	7	4	(7)	1	9	0.09%
14		Contractual Services - Other	110	130	131	123	127	151	162	158	1,318	207	(1,168)	153	1,602	15.02%
15	641	Rental of Building/Real Prop.	72	86	86	81	84	99	106	104	867	136	(769)	101	1,054	9.89%
16	642	Rental of Equipment	6	7	7	6	6	8	8	8	67	10	(59)	8	81	0.76%
17	650	Transportation Expenses	(25)	(30)	(30)	(28)	(29)	(34)	(37)	(36)	(301)	(47)	267	(35)	(365)	-3.43%
18	656		0	\o,	0	(_0,	(20,	(O+,	(0)	0	(551,	` 0	(0)	` o′	0	0.00%
19	657	Insurance - General Liability	0	ŏ	Ō	ŏ	ñ	ň	ň	ŏ	1	ō	(1)	0	1	0.01%
20	658	Insurance - Workman's Comp.	Ö	ŏ	Ö	ŏ	ŏ	ŏ	ň	ŏ	ò	ō	(0)	0	0	0.00%
21	659	insurance - Other	0	ā	σ	ō	ā	ő	ō	ō	ō	ō	(0)	O	0	0.00%
22	660	Advertising Expense	0	0	Ö	Ō	Ō	ō	Ĭ	1	4	1	(4)	0	5	0.05%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	Ó	0	ā	ó	0	0	0	ò	0	0	0.00%
24	667	Reg. Comm. Exp Rate Case Other	0	Ó	0	Ō	ō	Ŏ	ō	ō	ō	0	0	0	0	0.00%
25	670	Bad Debt Expense	(5)	(5)	(6)	(5)	(5)	(6)	(7)	(7)	(55)	(9)	49	(6)	(67)	-0.63%
26	675	Miscellaneous Expense	148	176	177	165	172	203	218	214	1,775	279	(1,574)	206	2,158	20.24%
27													• • • •			_
28		TOTAL WATER O & M EXPENSES	731	868	874	818	848	1,003	1,075	1,055	8,773	1,376	(7,777)	1,017	10,663	100.00%
		675863 Service & Sundry input to be allocated to lines 1-26	731	868	874	818	848	1,003	1,075	1,055	8,773	1,376	(7,777)	1,017	10,663	

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: B-6 Page: 1 of 5

Preparer: S Szczygiel

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Excess I&I			Excess I&I	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	N/A	Adjusted	Adjustments	N/A	Pro Forma
1	701	Salaries & Wages - Employees	8,476	665	9,140		9,140	814		9,955
2	703	Salaries & Wages - Officers, Exec.	710	0	710		710	0		710
3	704	Employee Pensions & Benefits	3,139	0	3,139		3,139	310		3,449
4	710		0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	6,318	0	6,318		6,318	0		6,318
6	715	Purchased Power	1,052	0	1,052	0	1,052	0	0	1,052
7	716	Fuel for Power Production	0	0	0		0	0		0
8	718	Chemicals	524	0	524	0	524	0	0	524
9	720	Materials & Supplies	864	0	864		864	0		864
10	731	Contractual Services - Engineering	10	0	10		10	0		10
11	732	Contractual Services - Accounting	(11)	37	26		26	0		26
12	733	Contractual Services - Legal	189	7	197		197	0		197
13	734		6 87	10	697		697	(18)		679
14	735	Contractual Services - Testing	1,363	0	1,363		1,363	0		1,363
15	736		4,865	31	4,896		4,896	13		4,909
16	741	Rental of Building/Real Prop.	804	0	804		804	7		811
17	742	Rental of Equipment	62	0	62		62	0		62
18	750	Transportation Expenses	211	0	211		211	52		263
19	756	Insurance - Vehicle	33	0	33		33	0		33
20	757	Insurance - General Liability	129	0	129		129	0		129
21	758	Insurance - Workman's Comp.	19	0	19		19	0		19
22	759	Insurance - Other	43	0	43		43	0		43
23	760	Advertising Expense	4	0	4		4	0		4
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	423		423
25	767	Reg. Comm. Exp Other	0	0	0		0	0		0
26	770		199	0	199		199	0		199
27	775	Miscellaneous Expense	1,646	(6,231)	(4,585)		(4,585)	49		(4,535)
28		,	•	, , ,	, ,		` '			(.,_50)
29		TOTAL WATER O & M EXPENSES	31,335	(5,481)	25,855	0	25,855	1,651	0	27,506

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

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-6
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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	778	469	735	670	679	684	636	852	4,789	962	(3,443)	666	8,476
2	703	Salaries & Wages - Officers, Exec.	54	53	9	59	61	72	82	77	800	110	(747)	79	710
3	704	Employee Pensions & Benefits	274	280	267	280	266	254	254	257	100	256	393	258	3,139
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	288	817	817	1.633	817	(115)	288	817	959	750	(750)	0	6,318
6	715	Purchased Power	100	86	87	86	85	96	90	96	149	92	28	57	1,052
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicais	0	110	63	52	40	a	53	ā	52	54	54	46	524
9	720	Materials & Supplies	7	6	8	189	8	13	28	121	268	157	(18)	79	864
10	731	Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	O	0	10
11	732	Contractual Services - Accounting	8	7	7	(24)	4	4	4	4	(5)	4	6	(33)	(11)
12	733	Contractual Services - Legal	13	13	16	15	15	17	21	20	215	28	(204)	20	189
13	734	Contractual Services - Mgmt. Fees	46	46	55	73	71	65	47	29	88	51	61	55	687
14	735	Contractual Services - Testing	118	0	237	1	284	1	136	136	132	100	(7)	227	1,363
15	736	Contractual Services - Other	193	306	322	325	323	498	370	699	1.956	426	(925)	372	4,865
16	741	Rental of Building/Real Prop.	57	56	66	63	65	73	88	84	913	119	(866)	85	804
17	742	Rental of Equipment	4	4	5	5	5	6	7	6	70	9	(66)	7	62
18	750	Transportation Expenses	16	20	17	17	22	15	6	18	(279)	5	344	10	211
19	756	Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	33
20	757	Insurance - General Liability	11	11	11	11	11	11	11	11	11	11	10	11	129
21	758	insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	19
22		Insurance - Other	4	4	4	4	4	4	4	4	4	4	3	4	43
23	760	Advertising Expense	0	0	0	Ó	Ó	o o	o o	'n	5	1	(4)	0	4
24		Reg. Comm. Exp Rate Case Amort.	0	0	Ō	ō	Õ	ŏ	ō	ō	0	Ó)	0	0
25	767	Reg. Comm, Exp Other	0	0	0	ō	Ö	ō	ō	Ö	0	ò	0	0	0
26	770		(4)	(4)	(4)	(4)	(4)	(5)	(6)	(5)	(58)	162	136	(5)	199
27	775	Miscellaneous Expense	117	138	136	129	134	150	181	172	1,870	220	(1,772)	174	1,646
28		TOTAL WATER 6							·						
29		TOTAL WATER O & M EXPENSES	2,090	2,429	2,862	3,585	2,894	1,849	2,305	3,401	12,043	3,525	(7,764)	2,115	31,335

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

Florida Public Service Commission

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

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep_	Oct	Nov	Dec	<u>A</u> nnual
1	701	Salaries & Wages - Employees	508	206	420	372	370	336	218	455	463	399	657	263	4,666
2		Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	0
3	704		0	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(19)	0	(19)
4	710		0	0	0	0	0	0	0	0	0	0	0	0	o
5	711	Sludge Removal Expense	288	817	817	1,633	817	(115)	288	817	959	750	(750)	0	6,318
6		Purchased Power	96	82	82	81	80	91	84	90	82	83	92	51	993
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Chemicals	0	110	63	52	40	0	53	0	52	54	54	46	524
9	720	Materials & Supplies	0	0	0	182	0	4	18	111	163	143	82	69	772
10	731		1	1	1	1	1	1	1	1	0	0	0	0	10
11	732	Contractual Services - Accounting	0	(0)	(0)	(20)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(20)
12		Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	o	0	`o´
13	734	Contractual Services - Mgmt. Fees	0	(0)	0	0	(0)	0	0	(0)	0	0	0	0	0
14	735	Contractual Services - Testing	118	0	236	0	283	0	135	135	124	99	0	227	1,357
15		Contractual Services - Other	78	196	198	203	196	362	209	543	539	216	359	213	3,313
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	G	0	0	O	0	0	0	0	0	0	ō
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	o	o´	`o´
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	ō
22	759	Insurance - Other	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	Ö	Ö	0
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	Q	ā
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	D	0	0	0	0	0	Ö	ō	n
25	767		0	0	0	0	0	0	0	0	0	0	0	o	ō
26	770		Ó	0	0	0	0	0	0	0	0	170	81	ő	251
27	775	Miscellaneous Expense	0	24	0	0	0	0	0	0	0	(24)	0	ō	~~·
28		•	_								-	(= .,	•	ŭ	Ū
29		TOTAL WATER O & M EXPENSES	1,089	1,436	1,817	2,504	1,787	679	1,005	2,152	2,381	1,890	556	869	18,164

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Schedule: B-6 4 of 5 Page:

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany 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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	0		0		ò	0	0	0	0	0	0	0	0
2	703	Salaries & Wages - Officers, Exec.	4	5	(48)	4	4	8	5	4	7	7	4	5	11
3	704	Employee Pensions & Benefits	284	289	278	290	277	266	268	271	248	275	271	272	3,289
4	710	Purchased Sewage Treatment	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
6		Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731	Contractual Services - Engineering	0	0	0	0	Q	0	0	0	0	0	0	0	0
11	732	Contractual Services - Accounting	9	8	8	(4)	4	4	4	4	(3)	4	4	(32)	10
12	733	Contractual Services - Legal	0	0	0	o	0	0	0	0	0	0	0	0	0
13	734	Contractual Services - Mgmt. Fees	46	46	54	72	70	65	47	28	85	51	64	55	683
14		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Contractual Services - Other	29	25	23	27	28	24	27	28	29	29	31	30	330
16	741		0	0	0	0	0	0	0	0	0	0	0	0	0
17		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18		Transportation Expenses	36	40	40	38	44	40	37	47	38	46	43	39	489
19		Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	32
20	757		11	11	11	11	11	11	11	11	11	11	11	11	129
21		Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	19
22		Insurance - Other	4	4	4	4	4	4	3	4	4	4	4	4	42
23		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767		0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	Ó	Ō	0	Û	0	0	0	0
27	775	Miscellaneous Expense	0	0	0	0	Ō	Ō	ō	Ō	0	0	0	0	0
28							•	_	-	_	_	_			
29		TOTAL WATER O & M EXPENSES	425	431	373	446	447	427	407	401	423	432	437	387	5,036

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Schedule: B-6 Page: 5 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nav	Dec	Annual	Rate
1	701	Salaries & Wages - Employees	270	263	315	298	309	348	418	397	4,326	563	(4,100)	403	3,810	
2	703	Salaries & Wages - Officers, Exec.	49	48	58	55	57	64	77	73	793	103	(752)	74	698	8.59%
3	704		(9)	(9)	(11)	(10)	(11)	(12)	(14)	(14)	(149)	(19)	141	(14)	(131)	-1.61%
4	710	Purchased Sewage Treatment	0	O	0	0	0	0	0	0	0	0	0	0	· oʻ	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	4	4	5	5	5	5	6	6	67	9	(63)	6	59	0.72%
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	Ò	0	Ó	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	Ō	0	0.00%
9	720	Materials & Supplies	7	6	8	7	8	8	10	10	105	14	(100)	10	93	1.14%
10	731	Contractual Services - Engineering	0	O	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	2	(0)	(2)	
12	733	Contractual Services - Legal	13	13	16	15	15	17	21	20	215	28	(204)	20	189	2.33%
13	734	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	Û	4	0	(3)	0	3	0.04%
14	735	Contractual Services - Testing	0	0	1	1	1	1	1	1	8	1	(7)	1	7	0.09%
15	736	Contractual Services - Other	86	84	101	95	99	112	134	127	1,388	181	(1,315)	129	1,222	15.02%
16	741	Rental of Building/Real Prop.	57	56	66	63	65	73	88	84	913	119	(866)	85	804	9.89%
17	742		4	4	5	5	5	6	7	6	70	9	(66)	7	62	0.76%
18	750	Transportation Expenses	(20)	(19)	(23)	(22)	(23)	(25)	(31)	(29)	(317)	(41)	300	(29)	(279)	
19	756	Insurance - Vehicle	0	Đ	0	0	0	0	0	0	0	0	(0)	Ò	oʻ	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	Ð	Ū	Ō	0	0	0	0	0	0	0	(0)	0	0	0.00%
23	760	Advertising Expense	0	0	0	0	0	0	0	0	5	1	(4)	0	4	0.05%
24	766		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	(4)	(4)	(4)	(4)	(4)	(5)	(6)	(5)	(58)	(8)	55	(5)	(51)	
27	775	Miscellaneous Expense	117	114	136	129	134	150	181	172	1,870	243	(1,772)	174	1,646	20.24%
28																
29		TOTAL WATER O & M EXPENSES	576	562	672	635	660	743	894	848	9,239	1,203	(8,756)	860	8,135	100.00%
		775863 Service & Sundry input to be allocated to lines 1-27	576	562	672	635	660	743	894	848	9,239	1,203	(8,756)	860	8,135	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

B-7

Preparer:

1 of 1 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.

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line			Year	Adjusted		0/ 5/4
<u>No.</u>	No.	Account Name	2002	2007	Difference	% Difference
1	601	Salaries & Wages - Employees	15,812	14,354	(1,458)	-9.22%
2	603	Salaries & Wages - Officers, Exec.	0	1,020	1,020	-
3	604	Employee Pensions & Benefits	2,642	4,133	1,491	56.43%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	2,399	5,623	3,224	134.40%
6	616	Fuel for Power Production	401	318	(83)	-20.59%
7	618	Chemicals	1,044	1,437	393	37.63%
8	620	Materials & Supplies	3,764	1,774	(1,990)	-52.88%
9	631	Contractual Services - Engineering	37	90	53	142.38%
10	632	Contractual Services - Accounting	128	234	106	83.19%
11	633	Contractual Services - Legal	753	316	(437)	-58.07%
12	634	Contractual Services - Mgmt. Fees	0	6,413	6,413	-
13	635	Contractual Services - Testing	730	1,930	1,200	164.32%
14	636	Contractual Services - Other	1,115	7,716	6,601	592.04%
15	641	Rental of Building/Real Prop.	257	1,054	797	310.14%
16	642	Rental of Equipment	15	81	66	439.24%
17	650	Transportation Expenses	4,520	4,213	(307)	-6.79%
18	656	Insurance - Vehicle	0	299	299	-
19	657	Insurance - General Liability	917	1,189	272	29.69%
20	658	Insurance - Workman's Comp.	290	178	(112)	-38.51%
21	65 9	Insurance - Other	4	392	388	9705.08%
22	660	Advertising Expense	41	5	(36)	-87.23%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	` oʻ	-
24	667	Reg. Comm. Exp Other	272	0	(272)	-100.00%
25	670	Bad Debt Expense	694	2,010	1,316	189.56%
26	675	Miscellaneous Expense	4,604	10,167	5,563	120.83%
27	TOTAL	. WATER O & M EXPENSES	40,439	64,947	24,508	60.60%
28 29		Total Customers (EOY) Consumer Price Index - U	270.0	295.5	25.5	9.44%
30		Growth Plus Inflation				21.90%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	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	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	Increased fuel costs
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	Testing per regulations
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
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

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-8 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.

	**	(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	701	Salaries & Wages - Employees	7,835	9,140	1,305	16.66%
2	703	Salaries & Wages - Officers, Exec.	0	710	710	-
3	704	Employee Pensions & Benefits	1,522	3,139	1,617	106.23%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	5,110	6,318	1,208	23.63%
6	715	Purchased Power	1,572	1,052	(520)	-33.08%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	537	524	(13)	-2.44%
9	720	Materials & Supplies	1,178	864	(314)	-26.62%
10	731	Contractual Services - Engineering	4	10	6	146.00%
11	732	Contractual Services - Accounting	15	26	11	71.25%
12	733	Contractual Services - Legal	89	197	108	120.99%
13	734	Contractual Services - Mgmt. Fees	0	697	697	-
14	735	Contractual Services - Testing	1,624	1,363	(261)	-16.05%
15	736	Contractual Services - Other	1,150	4,896	3,746	325.74%
16	741	Rental of Building/Real Prop.	30	804	774	2580.57%
17	742	Rental of Equipment	2	62	60	2985.51%
18	750	Transportation Expenses	1,136	211	(925)	-81.46%
19	756	Insurance - Vehicle	0	33	33	-
20	757	Insurance - General Liability	108	129	21	19.73%
21	758	Insurance - Workman's Comp.	120	19	(101)	-83.84%
22	759	Insurance - Other	0	43	43	-
23	760	Advertising Expense	5	4	(1)	-20.11%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	32	0	(32)	-100.00%
26	770	Bad Debt Expense	82	199	117	143.06%
27	775	Miscellaneous Expense	1,916	(4,585)	(6,501)	-339.28%
28	TOTAL	SEWER O & M EXPENSES	24,067	25,855	1,788	7.43%
29 30		Total Customers (EOY) Consumer Price Index - U	31.0	31.0	0.0	0.00% 11.38%
31		Growth Plus Inflation				11.38%
31		Growth Flus Inflation				11.38%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

Salaries & Wages - Officers, Exec. Employee Pensions & Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Production	Explanation Prior owner did not allocate all admin costs to entities Prior owner did not allocate all admin costs to entities Prior owner did not allocate all admin costs to entities Improved plant maintenance	
Salaries & Wages - Employees Salaries & Wages - Officers, Exec. Employee Pensions & Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Production	Prior owner did not allocate all admin costs to entities Prior owner did not allocate all admin costs to entities Prior owner did not allocate all admin costs to entities	
Salaries & Wages - Officers, Exec. Employee Pensions & Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Production	Prior owner did not allocate all admin costs to entities Prior owner did not allocate all admin costs to entities	
Employee Pensions & Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Production	Prior owner did not allocate all admin costs to entities	
Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Production		
Sludge Removal Expense Purchased Power Fuel for Power Production	Improved plant maintenance	
Purchased Power Fuel for Power Production	Improved plant maintenance	
Fuel for Power Production		
Chemicals		
Materials & Supplies		
Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities	
Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities	
Contractual Services - Legal	Prior owner did not allocate all admin costs to entities	
Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities	
Contractual Services - Testing		
Contractual Services - Other	Prior owner did not allocate all admin costs to entities	
Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities	
Rental of Equipment	Prior owner did not allocate all admin costs to entities	
Transportation Expenses		
Insurance - Vehicle	Prior owner did not allocate all admin costs to entities	
Insurance - General Liability	Prior owner did not allocate all admin costs to entities	
Insurance - Workman's Comp.		
Insurance - Other	Prior owner did not allocate all admin costs to entities	
Advertising Expense		
•	Policy is to reserve 70% of aging > 90 days	
	,	
	Materials & Supplies Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgmt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Prop. Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Other	Materials & Supplies Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Mgmt. Fees Contractual Services - Mgmt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Prop. Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Other Bad Debt Expense Prior owner did not allocate all admin costs to entities

Contractual Services

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)	(4)
Line				
No.		Type of Service	Amount	Description of Work Performed
Wate				
1	Aqua Services, Inc.	Management	7,542	Corporate services and sundry charges
2				-
3				
4				
5				
6				
7				
8				
9				
10				
Sew	er			
11	Aqua Services, Inc.	Management	840	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,403	Lab Testing
13	28235APPLIED AQU	Oth-T&D-Ops	515	Oth-T&D-Ops
14	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	900	Oth-T&D-Maint
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

B-10 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 Firm or Vendor Name or Witness Rate Firm's Charges Rendered 1 Legal Rutledge, Ecenia, Purnell & 300.00 275,000 Legal 2 Sub-Total Legal 3 Sub-Total Legal 4 Sub-Total Legal 5 Sub-Total Legal 6 Sub-Total Legal 7 Sub-Total Legal 7 Sub-Total Legal 7 Sub-Total Legal 8 Sub-Total Leg	Hours
Rutledge, Ecenia, Purnell & Hoffman 275,000 Legal 275,000 Legal 275,000 Legal 275,000	
Sub-Total Legal	
Sub-Total Legal Consulting & Cther Experts Timothy P. Ward, CPA Posseri Ronald J. Pasceri Ronald J. Consulting MFRa, Interroga. & Conference	917
Consulting & Other Experts Consulting & Cither Experts Timothy P. Ward, CPA 95.00 165,000 Consulting Management and tracking of case development analysis of booking and ratemaking issues and regulations, Witness Back up for Rate Base & Taxes, come of supporting workspers, and analysis of book tax issues Development and Support tax issues Development	
Timothy P. Ward, CPA Solid Consulting Solid Co	
Ronald J. Pasceri 80.00 150,000 Consulting analysis of booking and ratemaking Issues and regulations, Witness Back up for Rate Base & Taxes, comport supporting workpepers, and analysis of booking and analysis of booking and analysis of booking and ratemaking Issues and regulations, Witness Back up for Rate Base & Taxes, comport supporting workpepers, and analysis of booking analysis of Books, Used & Useful studies, Pregulations, Pre	
Royald J. Pasceri 80.00 150,000 Consulting Witness Back up for Rate Base & Taxes, come of supporting workpapers, and analysis of book at xissues Development and Support Rate Base & Taxes, come of supporting workpapers, and analysis of book at xissues Development and Support Rate Base & Conferences. Prevailty Pr	and 1,737
9 AUS Consultants 175.00 164,000 Consulting Billing Analyses Billing Analyses MFRs, Interrogs. & Conferences. Billing Analyses MFRs and other programming development and support for mechanized programs 12 Sub-Total Consulting 709,000 13 Aqua Services Employees Time 47.00 45,000 Accounting 46,000 Accounting 40,000 Account	
AUS Consultants Robert Griffin 125.00 Robert	of 615
10	937
DTF Solutions, Inc. Daniel Franceski 80.00 30,000 Consulting MFR and other programming development and support for mechanized programs	640
13 14 Aqua Services Employees Time 15 Aqua Services, Inc. Daubert, J.R. 47.00 45,000 Accounting 16 Aqua Services, Inc. Devine, Brian 40.00 30,000 Accounting 17 Aqua Services, Inc. Drager, Rick 52.00 45,000 Accounting 18 Aqua Services, Inc. Guth, Nance 36.58 5,000 Accounting 19 Aqua Services, Inc. Shank, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Shank, David 72.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 22 23	375
14 Aqua Services Employees Time 15 Aqua Services, Inc. Daubert, J.R. 47.00 45,000 Accounting 16 Aqua Services, Inc. Devine, Brlan 40.00 30,000 Accounting 17 Aqua Services, Inc. Drager, Rick 52.00 45,000 Accounting 18 Aqua Services, Inc. Guth, Nance 36.58 5,000 Accounting 19 Aqua Services, Inc. Shank, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Joyce, Kim 78.00 80,000 Legal 21 Sub-Total Aqua Employees 190,000 Legal 22 Other 25,000 23 Other 40,000 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 FL PSC 9,000 Filling Fee 29 Printer 75,000 Printing, mailing, coples	
15 Aqua Services, Inc. Daubert, J.R. 47.00 45,000 Accounting 16 Aqua Services, Inc. Devire, Brlan 40.00 30,000 Accounting 17 Aqua Services, Inc. Drager, Rick 52.00 45,000 Accounting 18 Aqua Services, Inc. Guth, Nance 36.58 5,000 Accounting 19 Aqua Services, Inc. Shank, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Joyce, Kim 78.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 22 23 Other 23 Other 24 Travel, Lodging & Meals 25,000 System Maps 40,000 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 FL PSC FL PSC 9,000 Filling Fee Printer 75,000 Printing, mailing, copies	
16 Aqua Services, Inc. Devine, Brlan 40.00 30,000 Accounting 17 Aqua Services, Inc. Drager, Rick 52.00 45,000 Accounting 18 Aqua Services, Inc. Guth, Nance 36.58 5,000 Accounting 19 Aqua Services, Inc. Shank, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Joyce, Kim 78.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 Legal 22 Other 25,000 Legal 23 Other 40,000 Legal 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 FL PSC 9,000 Filling Fee Printer 75,000 Printing, mailing, coples	
17 Aqua Services, Inc. Drager, Rick 52.00 45.000 Accounting 18 Aqua Services, Inc. Guth, Nance 36.58 5,000 Accounting 19 Aqua Services, Inc. Shank, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Joyce, Kim 78.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 22 23 Other 24 Travel, Lodging & Meals 25,000 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 Printer 75,000 Filling Fee 29 Printer 75,000 Printing, mailing, coples	957
18 Aqua Services, Inc. Guth, Nance 36.58 5,000 Accounting 19 Aqua Services, Inc. Shank, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Joyce, Kim 78.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 Legal 22 Ziher Travel, Lodging & Meals 25,000 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 FL PSC 9,000 Filing Fee 29 Printer 75,000 Printing, mailing, coples	750
19 Aqua Services, Inc. Sharik, David 72.00 5,000 Accounting 20 Aqua Services, Inc. Joyce, Kim 78.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 22 Other 23 Other 24 Travel, Lodging & Meals 25,000 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 FL PSC FL PSC 9,000 Filling Fee 29 Printer 75,000 Printing, mailing, coples	865 137
20 Aqua Services, Inc. Joyce, Kim 78.00 60,000 Legal 21 Sub-Total Aqua Employees 190,000 22	69
21 Sub-Total Aqua Employees 190,000 22	769
22	/03
23	
24 Travel, Lodging & Meals 25,000 25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 28 FL PSC FL PSC 9,000 Filling Fee 29 Printer 75,000 Printing, mailing, coples	
25 System Maps 40,000 26 PSC Pre-Audit 10,000 27 28 FL PSC FL PSC 9,000 Filling Fee 29 Printer 75,000 Printing, mailing, copies	
26 PSC Pre-Audit 10,000 27 28 FL PSC FL PSC 9,000 Filling Fee 29 Printer 75,000 Printing, mailing, copies	
27 28 FL PSC 9,000 Filling Fee 29 Printer 75,000 Printing, mailing, copies	
28 FL PSC FL PSC 9,000 Filing Fee 29 Printer 75,000 Printing, mailing, copies	
29 Printer 75,000 Printing, mailing, copies	
Notices	
31 Customer Notices - Printing 3,000 Customer Notices send twice (1 per hearing) Notification	
32 Customer Notices - Postage & Mailing 20,700 Customer Notices send twice (1 per hearing) Notification	
33 Other3,900	
34 Sub-Total Other 190,000	
35 Total	
36 Estimate Through PAA [] or Commission Hearing [X]	

a b	Amortization of Rate Case Expense:
С	
d	Prior Unamortized Rate Case Expense
е	Subtotal Prior Car
f	
g	Current rate Case Expense
h	- 110 - 15 - 5
	Total Projected Rate Case Expense
!	Annual and an Outland 1 Manual
k	Amortization Period in Years:
r	Annual Amortization
m	
п	Method of Allocation Between Systems:

(A)	(B) Wate	(C)	(D) Sewer		(E)
Total	Allocation %	Allocated Amount	Allocation %		Allocated Amount
0	1.152%	<u>0</u>		0.124%_	0
1,364,000	1.152%	15,719		0.124%	1,692
1,364,000	_	15,719		-	1,692
341,000	_	3,930		-	423

(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

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: Page:

B-11 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.

	(1)	(2)	(3)	(4)
Line			Total	How often
No.	Date	Description	Cost	to Repeat
1	WATER:	·		
2	None			
3				
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS		Ō	
11				
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19				
20	TOTAL SEWER PROJECTS		0	

Allocation of Expenses Intercompany Expenses Per Books Interlachen Lake/Park Manor 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)	(2		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct		<u> </u>		Allocation P			Allocation		Amounts All			Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.75%	0.08%	•	0.83%	#Custs	105	11		116	14,011
3	604	704	Employee Pensions & Benefits	0.55%	0.41%	,	0.97%	#Custs	4,420	3,289		7,709	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	Q		C	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.78%	0.08%	,	0.86%	#Custs	94	10		105	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.76%	0.08%	,	0.84%	#Custs	6,312	683		6,995	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.76%	0.08%	•	0.84%	#Custs	3,050	330		3,380	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.76%	0.08%		0.84%	#Custs	4,521	489		5,010	593,365
18	656	756	Insurance - Vehicle	0.76%	0.08%		0.84%	#Custs	299	32		331	39,196
19	657	757	Insurance - General Liability	0.76%	0.08%		0.84%	#Custs	1,188	129		1,317	155,967
20	658	758	Insurance - Workman's Comp.	0.76%	0.08%		0.84%	#Custs	178	19		197	23,380
21	659	759	Insurance - Other	0.76%	0.08%	,	0.84%	#Custs	392	42		434	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	
24	667	7 67	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 Interlachen Lake/Park Manor 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)	(2		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct	. No.			Allocation P	ercentage	es	Allocation		Amounts All	ocated		Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	<u>Method</u>	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.50%	0.38%	•	0.88%	#Custs	4,993	3,810		8,803	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.50%	0.38%	3	0.88%	#Custs	916	698		1,614	183,603
3	604	704	Employee Pensions & Benefits	0.50%	0.38%	,	0.88%	#Custs	(172)	(131)		(303)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.50%	0.38%	,	0.88%	#Custs	77	59		136	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.50%	0.38%	,	0.88%	#Custs	121	93		214	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.50%	0.38%	,	0.88%	#Custs	(3)	(2)	þ	(4)	(503)
11	633	733	Contractual Services - Legal	0.50%	0.38%	,	0.88%	#Custs	248	189		438	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.50%	0.38%	•	0.88%	#Custs	4	3		7	845
13	635	735	Contractual Services - Testing	0.50%	0.38%	•	0.88%	#Custs	9	7		16	1,820
14	636	736	Contractual Services - Other	0.50%	0.38%	•	0.88%	#Custs	1,602	1,222		2,824	321,204
15	641	741	Rental of Building/Real Prop.	0.50%	0.38%	,	0.88%	#Custs	1,054	804		1,858	211,386
16	642	742	Rental of Equipment	0.50%	0.38%	,	0.88%	#Custs	81	62		143	16,221
17	650	750	Transportation Expenses	0.50%	0.38%	•	0.88%	#Custs	(365)	(279))	(644)	(73,289)
18	656	756	Insurance - Vehicle	0.50%	0.38%	•	0.87%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.50%	0.38%	•	0.88%	#Custs	1	1		1	166
20	658	758	Insurance - Workman's Comp.	0.50%	0.38%	•	0.88%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.50%	0.38%	,	0.88%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.50%	0.38%	,	0.88%	#Custs	5	4		9	1,050
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.50%	0.38%	,	0.88%	#Custs	(67)	(51))	(119)	(13,483)
26	675	775	Miscellaneous Expense	0.47%	0.36%	,	0.83%	#Custs	2,158	1,646		3,804	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

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

Schedule: Page: Preparer:

B-13 1 of 1 R Griffin

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

Inches			(1)	(2)	(3) Histor	(4) ical Test Yea	(5) r 2007	(6)	(7) Pro Forma Ad	(8) flustments
No. Account No. and Name Expense Adjustmente Expense E	Line	•	•	2007	Utility	Adjusted	Used & Us	seful		
INTANGIBLE PLANT 2 301.1 Croganization 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0				Expense	Adjustments	-			•	
3 302.1 Franchises 4 339.1 Other Plant & Misc. Equipment 5 SOURCE OF SUPPLY & PUMPING PLANT 6 303.2 Land & Land Rights 7 304.2 Structures & Improvements 8 159 10 168 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
3 39.1 Other Plant & Misc. Equipment 0 0 0 100,00% 0 0 0 0 0 0 0 0 0			•			0	100.00%	0	0	0
SOURCE OF SUPPLY & PUMPING PLANT 6 303.2 Land & Land flights		-		_			100.00%	0	0	O
6 303.2 Land & Land Rights 7 304.2 Structures & Improvements 8 305.2 Collect. & Improvements 9 306.2 Land & Improvements 9 306.2 Land Rights 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Other Plant & Misc. Equipment	0	0	0	100.00%	0	Ø	0
7 304.2 Structures & Improvements 159 10 169 100.00% 169 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
8 306.2 Collect. & Impound Reservoirs			•	_		0	100.00%	0	0	0
9 306.2 Lake, River & Other Intakes 0 0 0 100.00% 83 0 0 0 0 101.000% 11 308.2 Intilitration Calleries & Tunnels 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-				169	100.00%	169	a	0
10 307.2 Wells & Springs				-	-	_		0	0	0
11 309.2 Infiltration Galleries & Tunnels				_	-	0	100.00%	0	0	0
12 309.2 Supply Mains					-			83	0	0
310.2 Power Generation Equipment				_	_			0	0	0
14 311.2 Pumping Equipment				-		0	100.00%	0	0	0
15 339.2 Other Plant & Misc. Equipment 0				1,232	σ	1,232	100.00%	1,232	0	0
MATER TREATMENT PLANT				0	0	0	100.00%	0	0	o
17 303.3 Land & Land Flights 0 0 0 100.00% 0 0 0 0 0 0 0 0 0			Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
18 304.3 Structures & Improvements 506 0 506 100.00% 506 0 0 0 0 0 0 0 0 0	-									
19 311.3 Pumping Equipment			3	0	a	0	100.00%	0	0	0
20 320.3 Water Treatment Equipment 0 0 0 100.00% 0 0 0 0 0 1 0 0 0 1 0 0 0 0 1 0 0 0 0			•	506	0	506	100.00%	506	0	0
21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			. • , ,	451	0	451	100.00%	451	0	0
TRANSMISSION & DISTRIBUTION PLANT 303.4 Land & Land Rights 0 0 0 100.00% 0 0 0 0 0 0 0 0 0				0	0	0	100.00%	0	0	0
23 303.4 Land & Land Rights 0 0 0 100.00% 0 0 0 0 0 24 304.4 Structures & Improvements 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
24 304.4 Structures & Improvements 0 0 0 100,00% 0 0 0 0 0 0 0 0 0			MISSION & DISTRIBUTION PLANT							
24 304.4 Structures & Improvements 0 0 0 100,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Land & Land Rights	0	0	0	100.00%	0	0	Q
26 330.4 Distr. Reservoirs & Standpipes 630 37 666 100.00% 666 0 0 0 0 0 0 0 0				0	0	0	100.00%	0	0	
26 330.4 Distr. Reservoirs & Standpipes 630 37 666 100.00% 666 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25	311.4	Pumping Equipment	0	0	0	100.00%	0	0	0
28 333.4 Services	26	330.4	Distr. Reservoirs & Standpipes	630	37	666	100.00%	666	Ō	
29 334.4 Meters & Meter Installations 832 0 832 100.00% 832 1,023 1,023 335.4 Hydrants 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Transm. & Distribution Mains	1,159	D	1,159	85.20%	987	0	0
30 335.4 Hydrants 0 0 0 100.00% 0 0 0 0 3 336.4 Backflow Prevention 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	28	333.4	Services	0	44	44	100.00%	44	0	0
31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Meters & Meter Installations	832	0	832	100.00%	832	1,023	1,023
32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		335.4	Hydrants	0	0	0	100.00%	0	. 0	. 0
33 GENERAL PLANT 34 303.5 Lard & Land Rights 0 0 0 100.00% 0 0 0 35 304.5 Structures & Improvements 0 42 42 100.00% 42 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 37 340.51 Computer Equipment 0 2,457 2,457 100.00% 2,457 372 372 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 259 0 259 100.00% 259 0 0 41 344.5 Laboratory Equipment 0 0 0 0 100.00% 0 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 45 348.5 Other Tangible Plant 98 0 98 100.00% 98 0 0 46 TOTAL DEPRECIATION EXPENSE 5,407 2,591 7,998 7,826 1,394 1,394 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (2,323) (820) (3,142)	31	336.4		0	0	0	100.00%	0	0	0
34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	32	339,4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
35 304.5 Structures & Improvements 0 42 42 100,00% 42 0 0 0 340.5 Office Furniture & Equipment 0 0 0 100,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33	GENER	AL PLANT							
36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 37 340.51 Computer Equipment 0 2,457 2,457 100.00% 2,457 372 372 372 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	34	303.5	Land & Land Rights	0	0	0	100.00%	0	0	0
37 340.51 Computer Equipment 0 2,457 2,457 100.00% 2,457 372 372 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 259 0 259 100.00% 259 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 45 348.5 Other Tangible Plant 98 0 98 100.00% 98 0 0 46 47 TOTAL DEPRECIATION EXPENSE 5,407 2,591 7,998 7,826 1,394 1,394 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (2,323) (820) (3,142) (3,075) 0 0	35	304.5	Structures & Improvements	0	42	42	100.00%	42	0	0
38 341.5 Transportation Equipment 0 0 0 100,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	a	0
39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 259 0 259 100.00% 259 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 45 348.5 Other Tangible Plant 98 0 98 100.00% 98 0 0 46 TOTAL DEPRECIATION EXPENSE 5,407 2,591 7,998 7,826 1,394 1,394 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (2,323) (820) (3,142) (3,075) 0 0	37	340,51	Computer Equipment	0	2,457	2,457	100.00%	2,457	372	372
40 343.5 Tools, Shop & Garage Equipment 259 0 259 100,00% 259 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Transportation Equipment	0	0	0	100.00%	Ó		
41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	39	342.5	Stores Equipment	0	0	0	100.00%	0		
41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	40	343.5	Tools, Shop & Garage Equipment	259	0	259	100.00%	259	ō	_
42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	41	344.5	Laboratory Equipment	0	0	0		0	Ō	-
43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	42	345.5	Power Operated Equipment	0	0				_	_
44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Communication Equipment	0	0		-			
45 348.5 Other Tangible Plant 98 0 98 100.00% 98 0 0 46 47 TOTAL DEPRECIATION EXPENSE 5,407 2,591 7,998 7,826 1,394 1,394 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (2,323) (820) (3,142) (3,075) 0 0			Miscellaneous Equipment	0	0	0	100.00%	0		-
47 TOTAL DEPRECIATION EXPENSE 5,407 2,591 7,998 7,826 1,394 1,394 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (2,323) (820) (3,142) (3,075) 0 0		348.5	Other Tangible Plant	98	0	98	100.00%	98	o	0
48 Composite U&U Rate 97.86% 49 (LESS) AMORTIZATION OF CIAC (2,323) (820) (3,142) (3,075) 0 0	47		TOTAL DEPRECIATION EXPENSE	5,407	2,591	7,998	_	7,826	1,394	1,394
50	-						97.86%	· · · · · · · · · · · · · · · · · · ·		
E4 NET DEDDEOLATION EVENING			(LESS) AMORTIZATION OF CIAC	(2,323)	(820)	(3,142)		(3,075)	Q	0
5. 115 SELLICONTROLEMENT 1,000 1,771 4,000 4,751 1,394 1,394	51		NET DEPRECIATION EXPENSE	3,085	1,771	4,855		4,751	1,394	1,394

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []
Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Schedule: B-14 Page:

1 of 1 R Griffin Preparer:

	Piana	(1)	n: Provide a schedule of test year non-used and useful depreciation expense by primary account. (1) (2) (3) (4) (5) (6) Historical Test Year 2007			(6)	(7) Pro Forma Ad	(8) justments	
Line		•	2007	Utility	Adjusted	Used & Us	seful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense _
1	INTANG	BIBLE PLANT							
2	351.1	Organization	0	0	0	100.00%	0	0	0
3	352.1	Franchises	0	0	0	100.00%	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	COLLEC	CTION PLANT							
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2	Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2	Collection Sewers - Force	151	0	151	100.00%	151	0	0
10	361.2	Collection Sewers - Gravity	284	0	284	100.00%	284	0	0
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2	Services to Customers	1	0	1	100.00%	1	0	0
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	0	0
14	365.2	Flow Measuring Installations	0	Ō	0	100.00%	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16		M 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	51	0	51	100.00%	51	0	0
21	371.3	Pumping Equipment	116	0	116	100.00%	116	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	О
23		MENT AND DISPOSAL PLANT			_		_	_	_
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4	Structures & Improvements	139	0	139	100.00%	139	0	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4	Treatment & Disposal Equipment	806	0	806	100.00%	806	0	0
28	381.4	Plant Sewers	0	0	0	100.00%	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31		IMED WATER TREATMENT PLANT	_	_	_	100 000/			•
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5	Structures & Improvements	250	0	250	100.00%	250	0	0
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5	Pumping Equipment	520	0	520	100.00%	520	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0
38	381.5	Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5	Other Plant & Misc. Equipment	U	U	U	100.00%	U	U	U
40		MED WATER DISTRIBUTION PLANT	•		•	100 000/	0	0	0
41	352.6 353.6	Franchises	0	0	0	100.00% 100.00%	0	0	0
42		Land & Land Rights	0	0			0		0
43	354.6	Structures & Improvements	0	0	0	100.00% 100.00%	0	0	0
44 45	355.6 366.6	Power Generation Equipment	0	0	0	100.00%	0	0	0
45 46	367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
46	371.6	Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	ŏ	0	ő
50		AL PLANT	U	U	U	100.0070	Ū	·	ŭ
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0	0
52		Structures & Improvements	0	5	5	100.00%	5	ő	ŏ
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	ő	ŏ	ŏ
54	390.71	Computer Equipment	0	265	265	100.00%	265	40	40
55		Transportation Equipment	0	205	263	100.00%	203	0	0
56	392.7	Stores Equipment	0	0	0	100.00%	ŏ	Ö	Ö
57	393.7	Tools, Shop & Garage Equipment	0	0	Ö	100.00%	ő	Ö	ő
58	394.7	Laboratory Equipment	0	ő	ő	100.00%	ŏ	ŏ	ő
59	395.7	Power Operated Equipment	Ď	ő	Ö	100.00%	Ö	ŏ	ŏ
60	396.7	Communication Equipment	ő	ő	ő	100.00%	ŏ	ŏ	ŏ
61	397.7	Miscellaneous Equipment	0	0	ŏ	100.00%	ŏ	ŏ	ŏ
62	398.7	Other Tangible Plant	0	0	0	100.00%	Ö	Ö	ő
63	200.7	TOTAL DEPRECIATION EXPENSE	2,318	269	2,587		2,587	40	40
64		Composite U&U Rate			-100/	100.00%			
65		(LESS) AMORTIZATION OF CIAC	(16)	16	(0)		(0)	0	0
66		NET DEPRECIATION EXPENSE	2,301	285	2,586		2,586	40	40

Taxes Other Than Income

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-15 1 of 1

Page: Preparer:

S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	RE & Personal Property Tax on U&U 1.65%	Other	Total
Wate	r					
1 2	Test Year Per Books	3,472	(574)	3,629		6,528
3 4 5 6	Adjustments to Test Year (Explain) RAF on Adj'd Rev - RAF Per Books Payroll & Property Tax Adjustments Non-U&U Adjustment @ 3.42%	(51)	2,073	0 (124)		(51) 2,073
7	Total Test Year Adjustments	(51)	2,073	(124)		(124)
8	Adjusted Test Year	3,421	1,500	(124)	0	1,898
9	Adjusted Test Teal	3,421	1,500	3,505	<u></u>	8,426
10	Pro Forma Adjustments (Explain)		400			
11	Payroll Tax Adjustments		127	(2-)		127
12	2007 Plant in Service Additions			(82)		(82)
13	Pro Forma Plant in Service Additions			992		992
14	Non-U&U Adjustment @ 3.42%			(31)		(31)
15	Total Pro Forma Adjustments	0	127	879	0	1,006
16	Adjusted Pro Forma	3,421	1,627	4,384	0	9,432
17 18 19	RAFs Assoc. with Revenue Increase	1,648				1,648
20	Total Pro Forma	5,069	1,627	4,384	0	11,080
Sewe	¥					
21 22	Test Year Per Books	678	(57)	126		747
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(6)				(6)
25	Payroll & Property Tax Adjustments	(0)	1,335	0		1,335
26	Non-U&U Adjustment @ 0.00%		,,555	Ö		0
27	Total Test Year Adjustments	(6)	1,335	0	0	1,330
28	Adjusted Test Year	672	1,279	126	0	2,077
29	,					
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		52			52
32	2007 Plant in Service Additions			(38)		(38)
33	Pro Forma Plant in Service Additions			8		`8
34	Non-U&U Adjustment @ 0.00%			0		Ō
35	Total Pro Forma Adjustments	0	52	(30)	0	21
36	Adjusted Pro Forma	672	1,331	96	0	2,098
37	-					
38 39	RAFs Assoc. with Revenue Increase	1,015				1,015
40	Total Pro Forma	1,686	1,331	96	0	3,113

Recap Schedules: B-1, B-2

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

Interlachen Lake/Park Manor TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-1 1 of 1

Page: 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		Year End	Utility	Year End	Pro Forma		Supporting
<u>No.</u>	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er						
1	Current Tax Expense	3,397	(4,931)	(1,534)	(4,614)	(6,149)	C-2
2	Deferred Income Tax Expense	0	(547)	(547)	0	(547)	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	3,397	(5,478)	(2,082)	(4,614)	(6,696)	
Sew	er						
7	Current Tax Expense	(7,456)	1,288	(6,168)	(674)	(6,842)	C-2
8	Deferred Income Tax Expense	0	(133)	(133)	0	(133)	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	(7,456)	1,155	(6,301)	(674)	(6,975)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Interlachen Lake/Park Manor Docket No. 080121-WS

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

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.

Florida Public Service Commission

Schedule:

C-2

Page: Preparer: 1 of 1 W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1 2	Taxable Operating Income before Interest Less: Interest Charges	8,805 0	(12,313) (1,889)	(3,507) (1,889)	, , ,	(14,089) (3,270)	(19,328	3,549 (556)	(15,779) (556)		(17,492) (589)	
3 4 5	Taxable Income	8,805	(14,202)	(5,396)		(17,358)	(19,328		(16,334)	(1,746)	(18,081)	Σ
6 7 8	Schedule M Adjustments Permanent Differences Timing Differences		0 (1,419)	0 (1,419)	0	0 (1,419)	-	0 (345)	0 (345	0	0 _(345	• •
9 10	Total Schedule M Adjustments	0	(1,419)	(1,419)		(1,419)	0	(345)	(345	0	(345	Σ
11 12	Taxable Income Before State Taxes	8,805	(12,783)	(3,977)	(11,962)	(15,939)	(19,328	3,338	(15,990)	(1,746)	(17,736)
13 14 15	State Tax Rate State Income Taxes	5.5% 484	5.5% (703)	5.5% (219)		5.5% (877)	5.5% (1,063		5.5% (879)		5.5% (975	
16	Federal Taxable Income	8,321	(12,079)	(3,758)	(11,304)	(15,063)	(18,265	3,154	(15,110	(1,650)	(16,761)
18 19 20	Federal Tax Rate Federal Income Taxes	35.0% 2,912	35.0% (4,228)	35.0% (1,315)		35.0% (5,272)	35.0% (6,393		35.0% (5,289)		35.0% (5,866	
21 22	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	o	C-7
23	Current Federal Income Taxes	2,912	(4,228)	(1,315)	(3,956)	(5,272)	(6,393) 1,104	(5,289	(578)	(5,866	<u>)</u>
25 26	Summary: Current State Income Tax	484	(703)	(219)	` '	(877)	(1,063		(879		(975	•
27 28	Current Federal Income Tax	2,912	(4,228)	(1,315)	, , ,	(5,272)	(6,393		(5,289		(5,866	_
29	Total Current Income Tax Expense (To C-1)	3,397	(4,931)	(1,534)	(4,614)	(6,149)	(7,456) 1,288	(6,168) (674)	(6,842	<u> </u>

Schedule of Interest in Tax Expense Calculation

Fiorida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	1,779	1,779	Note*	0	544	544	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	Ô		0	0	0	•
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	110	110		0	12	12	
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	1,889	1,889	-	0	556	556	

NAL	Y for Option 2 Companies (s <u>ee Sc</u>	n. U-/ <u>)</u>		Water		i		Sewer			
					Total	Debt Only				Total	Debt Only
	Balances From Sch. D-1 Am	ount	Ratio	Cost	Weighted Cost	Weighted Cost	Amount	Ratio	Cost	Weighted Cost	Weighted Cost
8	Long-Term Debt										
9	Short-Term Debt	Not Applicable							Not Appli	cable	
0	Preferred Stock										
1	Common Equity							·····			
2	Total	-	<u></u>	ı				<u> </u>	•	· · · · · · · · · · · · · · · · · · ·	
3	ITC (from D-1, Line 7)					-					
14	Weighted Debt Cost (From Line 1	(2)									

* Note: Calculations for utility adjusted interest:				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	96,691		29,068	
Weighted Cost of Long Term Debt (D-1)	1.84%	1,779	1.87%	544
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0_
Adjusted Interest on Debt		1,779		544

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments		Supporting Schedules
1	Interest on Long-Term Debt	1,779	1,381	3,160	Note*	544	34	577	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	110	0	110		12	0	12	
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	1,889	1,381	3,270	<u>.</u>	556	34	589	-

NL	Y for Option 2 Companies (se	e 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 Onf Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity		Not Applicable						Not Appli	cable 	·
12	Total				=				=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line						-		_		

* Note: Calculations for utility adjusted interest:				
• •	Water		Sewer	
Rate Base (Sch. A-1, A-2)	168,476		30,816	_
Weighted Cost of Long Term Debt (D-1)	1.88%	3,160	1.87% 57	77
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,160	57	77

Book/Tax Differences - Permanent

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)
Line	, ,	`,
No.	Description	Amount
WATER		
1		
2 None		
3		
4 Total		
		*** · · · · · · · · · · · · · · · · · ·
SEWER		
5		
6 None		
7		
8 Total		

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		D Dk-	A altitude a man	Adiustad	Per Books	Adjustments	Adjusted	Supporting Schedules
No.	Description	Per Books	Adjustments	Adjusted	rei books	Adjustments	Aujusteu	ochedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	3,085	480	3,565	2,301	(28)	2,273	
4	Book Depreciation & Amortization	3,085	1,771	4,855	2,301	285	2,586	B-13,14
5		-,		,	•			
6	Depreciation Difference	0	(1,291)	(1,291)	0	(313)	(313)	
7								
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(128)	(128)	0	(31)	(31)	
10	All Other	0	0	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	(1,419)	(1,419)	0	(345)	(345)	
13				· <u></u>				
14	State Tax Rate	5.5%	ı	5.5%	5.5%		5.5%	
15	State Deferred Taxes	0	(78)	(78)	0	(19)	(19)	
16								
17	Timing Differences for Federal Taxes	0	(1,341)	(1,341)	0	(326)	(326)	
18								
19	Federal Tax Rate	35.0%	•	35.0%	35.0%		35.0%	
20	Federal Deferred Taxes	0	(469)	(469)	0	(114)	(114)	
21	Total Deferred Tours (to C.1)		(5.47)	/E 47\		(400)	(400)	
22	Total Deferred Taxes (to C-1)	0	(547)	(547)	0	(133)	(133)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line			erred Tax Liabili	ty			-	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	2,367	2,367				0	2,367	2,367
2	2004	8	0	8				8	0	8
3	2005	655	9	664				655	9	664
4	2006	378	2,263	2,641				378	2,263	2,641
5	2007	299	1,794	2,093				299	1,794	2,093
SEWE	R									
6	2003	0	605	605				0	605	605
7	2004	2	0	2				2	0	2
8	2005	16 4	2	166				164	2	166
9	2006	96	575	671				96	5 7 5	671
10	2007	77	461	538				77	461	538

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: C-6 2 of 3

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)
		Acc	count No. 2830	6
		Deferre	ed State Tax Lia	ability
			Current	
		.		
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R		<u> </u>	
1	2003	0	0	0
2	2004	0	8	8
3	2005	8	647	655
4	2006	655	(277)	378
5	2007	378	(79)	299
SEWE	R			
6	2003	0	0	0
7	2004	0	2	2
8	2005	2	162	164
9	2006	164	(68)	96
10	2007	96	(19)	77
			• ,	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

3 of 3

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)
			count No. 2830	
		Deferred	i Federal Tax L	iability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	2,367	2,367
2	2004	2,367	(2,367)	0
3	2005	0	9	9
4	2006	9	2,254	2,263
5	2007	2,263	(469)	1,794
SEWE	R			
6	2003	0	605	605
7	2004	605	(605)	0
8	2005	0	2	2
9	2006	2	573	575
10	2007	575	(114)	461

Investment Tax Credits - Analysis

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 1 of 4 Page:

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)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					3% ITC						4% ITC		
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
ine	Begin	ning [°]	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balan	ce	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE Investment Tax Credits - Analysis

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 2 of 4
Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5) 8% ITC	(6)	(7)	(8)	(9)	(10)	(11) 10% ITC	(12)	(13)
Line No.		Beginning Balance	Amount Current Year	Realized Prior Year Adjust.	Amor Current Year	tization Prior Year Adjust.	Ending Balance	Beginning Balance	Amount Current Year	Realized Prior Year Adjust.		tization Prior Year Adjust.	Ending Balance
1		NONE	-	•			-	NONE				7.01,000	<u> </u>

85

Investment Tax Credits - Company Policies

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Schedule: C-7 3 of 4 Page: 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

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 4 of 4
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

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-8 1 of 1

Page: Preparer:

S Anzaido

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	(1)	(2) Average	(3) % of	(4) Cost	(5) Weighted	(6) Supporting
No.	Description	Amount	Total	Rate_	Cost	Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings					
	Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
_		a			n	
7	Total		<u> </u>	•		=
	Parent Debt Adjustment Calculation			_		
_	And the defendant of Department of the design of the desig) =a E	0			From
8	Weighted Cost of Parent's Debt (Line 1 & 2	z, coi. 5)	U			B-1
9	Effective consolidated tax rate Parent's Tax Deduction on Debt Interest		<u>_</u>	-		Δ,
10	Water Parents Tax Deduction on Debt interest		· ·			
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0	-		
12	(to C-1) Allocation to subsidiary at		0			A-17
	(10 0-1771100ation to daboratary at		•			
	Sewer					
13	Equity of Subsidiary			_		D-1
14	Parent Debt Adjustment (to C-1)		0	_		
	(to C-1) Allocation to subsidiary at		0			A-17
	•					

Note

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

Income Tax Returns

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-9
Page: 1 of 1
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

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: C-10 Page: 1 of 1 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

Interlachen Lake/Park Manor CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>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

Schedule of Requested Cost of Capital

13 Month Average balance Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page: 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted	• •	\· ,
Line		To 2007		Cost	Cost		Supporting
	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						33,1000,00
1	Long-Term Debt	34,864	36.06%	5.10%	1.84%	1,779	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	ō	D-2
4	Common Stock	57,629	59.60%	10.25%	6,11%	5,905	D-2
5	Customer Deposits	1,831	1.89%	6.00%	0.11%	110	D-2
6	Accumulated Deferred Income Taxes	2,367	2.45%	0.00%	0.00%	0	D-2
7	Total	96,691	100.00%	-	8.06%	7,794	:
SEW	'ER						
8	Long-Term Debt	10,655	36.65%	5.10%	1.87%	544	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0.1	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	17,612	60.59%	10.25%	6.21%	1,805	D-2
12	Customer Deposits	197	0.68%	6.00%	0.04%	12	D-2
13	Accumulated Deferred Income Taxes	605	2.08%	0.00%	0.00%	0	D-2
14	Total	29,068	100.00%	_	8.12%	2,360	

Schedule of Requested Cost of Capital

13 Month Average balance

Interlachen Lake/Park Manor 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)		(5)	(6)
	• •	Reconciled			Weighted		
Line		To Pro Forma		Cost	Cost		Supporting
	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT						-	
1	Long-Term Debt	61,923	36.75%	5.10%	1.88%	3,160	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	102,356	60.75%	10.25%	6.23%	10,489	D-2
5	Customer Deposits	1,831	1.09%	6.00%	0.07%	110	D-2
6	Accumulated Deferred income Taxes	2,367	1.40%	0.00%	0.00%	0	D-2
7	Total	168,476	100.00%	-	8.17%	13,758	- -
SEW	/ER						
8	Long-Term Debt	11,313	36.71%	5.10%	1.87%	577	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	18,701	60.69%	10.25%	6.22%	1,916	D-2
12	Customer Deposits	197	0.64%	6.00%	0.04%	12	D-2
13	Accumulated Deferred Income Taxes	605	1.96%	0.00%	0.00%	0	D-2
14	Total	30,816	100.00%	-	8.13%	2,505	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-2

Page: Preparer: 1 of 1 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	,
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate								
1	Long-Term Debt	32,393	35,713	34,864		34,864	61,923	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	53,544	59,033	57,629		57,629	102,356	5.0
5	Customer Deposits	1,617	2,070	1,831		1.831	1,831	D-7
8	Accumulated Deferred Income Taxes	2,641	2,093	2,367		2,367	2,367	C-6
7	Total	90,195	98,910	96,691	0	96,691	168,476	A-1
Sew	er							_
8	Long-Term Debt	10,292	10,272	10,655		10,655	11,313	D-5
9	Short-Term Debt	0	0	0		.5,555	0	D-3 D-4
10	Preferred Stock	0	0	ō		Ô	0	D-3
11	Common Stock	17.013	16,979	17,612		17,612	18,701	D-3
12	Customer Deposits	174	223	197		197	19,701	D-7
13	Accumulated Deferred Income Taxes	671	538	605		605	605	C-6
14	Total	28,150	28,011	29,068	0	29,068	30,816	A-2

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

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

^{*} List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Florida Public Service Commission

Schedule:

D-3 1 of 1

Page: Preparer: S Anzaldo

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Utility [X] or Parent [X]

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.

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

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

D-4 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.

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
2 3 4	There is no Short Term	Debt for this subsidie	iry nor its	ha reur		
5						
6						
7						

Florida Public Service Commission

D-5

1 of 2

S Anzaldo

Schedule:

Preparer:

Page:

Cost of Long-Term Debt

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007

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.

										11.01	(44)	(40)
	/1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(1)	(2)	(0)	(-7)	Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.		Total	Effective
			Principal Amt.	Principal		Disc.(Premium)					Interest	Cost Rate
	Developed Courses Date	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Cost	(11)/
Line	, , ,		Value)	Outstanding				Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))
No.	Years of Life	Maturity Date	value)	Quistanting	One real	**************************************	THE COL ()					

All Long Term Debt is issued and held by the parent

printed 5/16/2008 1:18 PM

Cost of Long-Term Debt

Florida Public Service Commission

Schedule:

D-5 2 of 2

Page: Preparer:

S Anzaldo

interiachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [] or Parent [X]

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No. Description, Years of Life, Cour	pon Rate	Issue Date,	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort, of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ _((4)-(6)-(7))
2006							<u> </u>						
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					20,00.,000						*	1,230,060	0,00%
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%	07/91/2003	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	4.879
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	_	-	=	_		61,081	61,081	4.879
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	_	_	-	91,622	91,622	4.87%
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	_	-	-	_	_	61,081	61,081	4.87%
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	_	_	104,728	104,728	5.01%
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	_	_	_	72,467	72,467	5.20%
15 Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	_	_	_	_	-	98,074	98,074	5.63%
16 Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	_	_	_	101,558	101,558	5.83%
17 Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	_	_		193,360	193,360	5.54%
18 <u>2007 12 Month Total</u> 19					26,136,124						1,333,702	1,339,702	5.10%
20 13 Month Average (from A-19)				•	22,517,338	•					**		

\$208,427 \$1,293,801

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007

which reflects the same information for the parent level.

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

Utility [X] 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

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor 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]

1

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)
	• •	. ,	` '	` '	Amount	Unamortized Dice	Linomoutined	A	\-,		(/	• •	` '
					Amount	Unamortized Disc.	Unamortized	Annual Amort.	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Basis of	(Test Year	interest	Cost Rate
Lien	Description Courses Date	Innua Data	0-14/5		· · · · · · · · · · · · · · · ·	,							
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate	Cost Rate X	Cost	(12)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding				
	1 54/0 01 2.10	maiotily Dato	<u> </u>	Outstanding	One real	44 iui Ooi (4)	WILL COT (4)	T mrapai Ouist.	Cuistanung	(e.g.,Fillie+76)		(0)+(3)+(10	((4)-(6)-(7))

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

D-7

Page: Preparer: 1 of 1 S Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
	` ,				Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
1	Dec-06	1,747	44	0	1,791
2	Jan-07	1,791	66	0	1,857
3	Feb-07	1,857	0	0	1,857
4	Mar-07	1,857	72	0	1,929
5	Apr-07	1,929	0	0	1,929
6	May-07	1,929	0	0	1,929
7	Jun-07	1,929	44	0	1,973
8	Jul-07	1,973	0	0	1,973
9	Aug-07	1,973	184	0	2,157
10	Sep-07	2,157	0	0	2,157
11	Oct-07	2,157	92	0	2,249
12	Nov-07	2,249	22	0	2,271
13	Dec-07	2,271	22	0 _	2,293
14	Average			_	2,028
15	_			_	
16		Wate	er Allocated at	90%_	1,831
17				_	
18		Sew	er Allocated at	10%	197

Interlachen Lake/Park Manor RATES SCHEDULES

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

Rate Schedule - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule:

E-1w 1 of 1

Page: Preparer: T Rendell

	anation: Provide a schedule o	(2)			/E\	(6)	(7)
	(1)	(2)	(3)	(4) Period 3	(5)	(6)	(7)
Line		Test Year	Test Year		Unlimited	Limited	Proposed
No.	Class/Meter Size	Period 1	Period 2	& Prior to Filing	Interim	Interim	Consolidated
1	Residential	Fellog I	Period 2	to Filing	Rates	Rates	Rates
2	5/8" X 3/4"	10.25	13.54	10.25	15.36	14.12	21.00
3	3/4"	15.39	20.33	15.39	23.07		21.92
4	1"	25.64	33.85	25.64	23.07 38.43	21.20 35.33	32.89 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	
7	3"	164.14	216.72	164.14	246.03	226.15	175.39 350.79
8	4"	256.46	338.63	256,46	384.40	353.34	548.10
9	6"	512.93	677.28	512.93	768.82		
10	8"	820.69	1,083.64	820,69	1,230.12	706.70	1,096.21
11	10"	1,179.75				1,130.73	1,753.93
12	Gallonage	1,179.75	1,557.74	1,179.75	1,768.31	1,625.43	2,521.28
13	Block 1, 0-5,000	2 00	E 10	2.00	E 00	Foc	2.00
14	Block 2, 5,000-10,000	3.89 3.89	5.13 5.13	3.89	5.83 5.83	5.36	3.80
				3.89		5.36	4.76
15 16	Block 3, >10,000	3.89	5.13	3.89	5.83	5.36	4.76
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	Gallonage charge	3.89	5.13	3.89	5.83	5.36	3.80
29	5 0						
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
	1-1/2"	51.29	67.73	51.29	76.88	70.67	109.62
37		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	Gallonage 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

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule:

E-1s 1 of 1

Page: Preparer:

T Rendell

	anation: Provide a schedule of prese (1)	(2)	(3)	(4) Period 3	(5) Unlimited	(6) Limited	(7) Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential						45.00
2	All Meter Sizes	29.80	42.09	29.80	60.81	44.49	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11	Callanasa and (anilana)	6 000	6 000	e 000	6,000	6,000	6,000
12	Gallonage cap (gallons)	6,000	6,000	6,000 5.05	•		8.73
13	Gallonage Charge, Capped Usage	5.95	8.41	5.95	12.14	8.88	0.73
14							
15 16	Commercial						
17	5/8" X 3/4"	29.80	42.09	29.80	60.81	44.49	45.26
18	3/4"	44.68	63.11	44.68	91.18	66.71	67.89
19	1"	74.49	105.21	74.49	152.01	111.22	113.14
20	1-1/2"	148.97	210.40	148.97	304.00	222.42	226.29
21	2"	238.36	336.66	238.36	486.42	355.88	362.06
22	3"	476.72	673.32	476.72	972.84	711.76	724.12
23	4"	744.88	1,052.06	744.88	1,520.07	1,112.13	1,131.44
24	6"	1,489.73	2,104.08	1,489.73	3,040.07	2,224.21	2,262.89
25	8"	2,383.58	3,366.54	2,383.58	4,864.14	3,558.76	3,620.62
26	10"	3,426.40	4,839.40	3,426.40	6,992.20	5,115.72	5,204.65
27	Gallonage charge	7.13	10.08	7.13	14.55	10.65	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	29.80	42.09	29.80	60.81	44.49	45.26
31	3/4"	44.68	63.11	44.68	91.18	66.71	67.89
32	1"	74.49	105.21	74.49	152.01	111.22	113.14
	1-1/2"	148.97	210.40	148.97	304.00	222.42	226.29
34		238.36	336.66	238.36	486.42	355.88	362.06
35		476.72	673.32	476.72	972.84	711.76	724.12
36		744.88	1,052.06	744.88	1,520.07	1,112.13	1,131.44
37		1,489.73	2,104.08	1,489.73	3,040.07	2,224.21	2,262.89
38	8"	2,383.58	3,366.54	2,383.58	4,864.14	3,558.76	3,620.62
39	10"	3,426.40	4,839.40	3,426.40	6,992.20	5,115.72 10.65	5,204.65 10.48
40 41	Gallonage charge	7.13	10.08	7.13	14.55	10.05	10.48
41	Flat Rate						
43	Resid'l Wastewater Only (RWO)	49.36	69.72	49.36	100.73	73.70	112.65
44	• • • • • • • • • • • • • • • • • • • •	49.36	69.72	49.36	100.73	73.70	701.21
45	Reuse per Sprinkler Head	-13.50	-	,0.00	-	-	-
46	Reuse Flat Rate		_		_	_	_

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Schedule: E-2w Docket No. 080121-WS Page: 1 of 4 Historical Test Year Ending December 31, 2007 Preparer: G Prettyman

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

No. Class/Meter Size Bills in 1,000 gal Year Rate Revenue to Filing Gallons	21.92 32.89 54.81 109.62 175.39 350.79 548.10 3.80 4.76 4.76	31,96 7,46 4,84 109,50
Residential	21.92 32.89 54.81 109.62 175.39 350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
3 3/4" 0 0 0 - 0 15.39 NA 4 1" 0 0 0 - 0 25.64 NA 5 1-1/2" 0 0 0 - 0 51.29 NA 6 2" 0 0 0 - 0 82.07 NA 7 3" 0 0 0 - 0 164.14 NA 8 4" 0 0 0 - 0 256.46 NA 9 Gallonage 10 Block 1, 0.5,000	32.89 54.81 109.62 175.39 350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
4 1° 0 0 0 - 0 25.64 NA 5 1-1/2" 0 0 0 - 0 51.29 NA 6 2° 0 0 0 - 0 82.07 NA 7 3° 0 0 0 - 0 184.14 NA 8 4" 0 0 0 - 0 256.46 NA 9 Gallonage 10 Block 1, 0-5.000 8,412 3.89 32.722 3.89 8,412 11 Block 2, 5,000-10,000 1,671 3.89 6,500 3.89 1,567 12 Block 3, >10,000 1,084 3.89 4,218 3.89 1,017 13 Total Residential 2,976 11,167 73,944 10,996 15 Commercial 15 Commercial 17 5/8" X 3/4" 48 134 10.25 492 10.25 NA 18 3/4" 0 0 0 - 0 15.39 NA 19 1" 12 3 25.64 308 25.64 NA 20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 51.29 NA 22 3" 0 0 0 - 0 51.29 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 8" 0 0 0 - 0 256.46 NA 25 Gallonage 138 3.89 535 3.89 138 26 Carrellal 27 Total Commercial 60 138 1,335 138 28 Average Bill 30 Multi-Family 30 0 - 0 25.64 NA 31 1" 0 0 0 - 0 15.39 NA 31 1" 0 0 0 - 0 25.64 NA 33 3/4" 0 0 0 - 0 256.46 NA 34 1" 0 0 0 - 0 256.46 NA 35 1-1/2" 0 0 0 - 0 256.46 NA 36 2° 0 0 0 - 0 15.39 NA 37 3° 0 0 0 - 0 15.39 NA 38 4" 0 0 0 - 0 256.46 NA 39 138 30	54.81 109.62 175.39 350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
5 1-1/2" 0 0 - 0 51.29 NA 6 2" 0 0 - 0 82.07 NA 8 4" 0 0 - 0 164.14 NA 8 4" 0 0 - 0 256.46 NA 9 Gallonage 0 0 - 0 256.46 NA 11 Block 1, 0.5,000 8,412 3.89 32,722 3.89 8,412 12 Block 2, 5,000-10,000 1,671 3.89 6,500 3.89 1,567 12 Block 3, 710,000 1,084 3.89 4,218 3.89 1,017 14 Average Bili 24.85 24.85 10,096 44.218 10,25 NA 15 16 X 3/4" 48 134 10.25 492 10.25 NA 19 1" 12 3 25.64 308 25.64 NA </td <td>109.62 175.39 350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62</td> <td>31,96 7,46 4,84 109,50</td>	109.62 175.39 350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
6 2" 0 0 0 - 0 82.07 NA 7 3" 0 0 0 - 0 164.14 NA 8 4" 0 0 0 - 0 154.14 NA 9 Gallonage 10 Block 1, 0.5,000	175.39 350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
7 3" 0 0 0 - 0 164.14 NA 8 4" 0 0 0 - 0 256.46 NA 9 Gallonage 10 Block 1, 0.5,000 1,671 3.89 6,500 3.89 1,567 11 Block 2, 5,000-10,000 1,671 3.89 6,500 3.89 1,567 12 Block 3, 510,000 1,004 3.89 4,218 3.89 1,017 13 Total Residential 2,976 11,167 73,944 10,996 14 Average Bill 24.85 15 16 Commercial 77 5/8" X 3/4" 48 134 10.25 492 10.25 NA 18 3/4" 0 0 0 - 0 15,39 NA 19 1" 12 3 25,64 308 25,64 NA 19 1" 12 3 25,64 308 25,64 NA 19 1" 12 3 25,64 NA 20 1-1/2" 0 0 0 - 0 82,07 NA 21 2" 0 0 0 - 0 82,07 NA 22 3" 0 0 0 - 0 164,14 NA 23 4" 0 0 0 - 0 256,46 NA 24 8" 0 0 0 - 0 256,46 NA 25 Gallonage 138 3.89 535 3.89 138 26 Total Commercial 60 138 1,335 138 27 28 Total Commercial 60 138 1,335 138 28 Average Bill 22.25 28 Total Commercial 60 138 1,335 138 29 Average Bill 22.25 27 3 0 0 - 0 820,69 NA 21 " 0 0 0 - 0 820,69 NA 25 Gallonage 138 3.89 535 3.89 138 26 Total Commercial 60 138 1,335 138 27 3 0 0 0 - 0 15,39 NA 31 Multi-Family 3 35 5/8" X 3/4" 0 0 0 - 0 15,39 NA 36 1" 0 0 0 - 0 15,39 NA 37 3" 0 0 0 - 0 15,39 NA 38 4" 0 0 0 - 0 15,39 NA 39 11 NA 39 2 5/8" X 3/4" 0 0 0 - 0 15,39 NA 30 3/4" 0 0 0 - 0 15,39 NA 31 11/2" 0 0 0 - 0 15,39 NA 32 5/8" X 3/4" 0 0 0 - 0 15,39 NA 33 3/4" 0 0 0 - 0 15,39 NA 34 1" 0 0 0 - 0 15,39 NA 35 1-1/2" 0 0 0 - 0 15,39 NA 36 2" 0 0 0 - 0 15,39 NA 37 3" 0 0 0 - 0 164,14 NA 38 4" 0 0 0 - 0 164,14 NA 39 34" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 30 4" 0 0 0 - 0 15,39 NA 31 Multi-Family 14 NA 32 4" 0 0 0 - 0 164,14 NA 34 4" 0 0 0 - 0 164,14 NA 35 1-1/2" 0 0 0 - 0 164,14 NA 36 2" 0 0 0 - 0 164,14 NA 37 3" 0 0 0 0 - 0 164,14 NA 38 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA 39 4" 0 0 0 - 0 164,14 NA	350.79 548.10 3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
8 4" 0 0 0 - 0 256.46 NA 9 Gallonage 10 Block 1, 0-5,000	3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
9	3.80 4.76 4.76 21.92 32.89 54.81 109.62	31,96 7,46 4,84 109,50
10 Block 1, 0-5,000	4.76 4.76 21.92 32.89 54.81 109.62	7,46 4,84 109,50
11	4.76 4.76 21.92 32.89 54.81 109.62	7,46 4,84 109,50
12	21.92 32.89 54.81 109.62	4,84 109,50
13 Total Residential	21.92 32.89 54.81 109.62	109,50
14	32.89 54.81 109.62	
15 16 Commercial 17 5/8" X 3/4" 48 134 10.25 492 10.25 NA 18 3/4" 0 0 0 - 0 15.39 NA 19 1" 12 3 25.64 308 25.64 NA 20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 82.07 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 8" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 22.25 30 31 Multi-Family 3 3/4" 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 51.29 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 37 3" 0 0 0 - 0 51.29 NA 38 4" 0 0 - 0 51.29 NA 38 4" 0 0 - 0 0 256.46 NA 39 39 4 4 4 4 4 4 4 4 4	32.89 54.81 109.62	50,7
16 Commercial 17 5/8" X 3/4" 48 134 10.25 492 10.25 NA 18 3/4" 0 0 0 - 0 15.39 NA 19 1" 12 3 25.64 308 25.64 NA 20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 82.07 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 820.69 NA 24 8" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 26 27 28 Total Commercial 29 Average Bill 20 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 15.39 NA 35 1-1/2" 0 0 0 - 0 15.39 NA 36 2" 0 0 0 - 0 15.39 NA 37 3" 0 0 0 - 0 15.39 NA 38 4" 0 0 0 - 0 15.39 NA 39 4 1" 0 0 0 - 0 15.29 NA 30 34 1" 0 0 0 - 0 15.39 NA 31 1-1/2" 0 0 0 - 0 15.29 NA 32 5/6" X 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 15.29 NA 35 1-1/2" 0 0 0 - 0 15.29 NA 36 2" 0 0 0 - 0 15.4 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 82.07 NA 39 4" 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi-Family 44 Average Bill	32.89 54.81 109.62	
17 5/8" X 3/4" 48 134 10.25 492 10.25 NA 18 3/4" 0 0 0 - 0 15.39 NA 19 1" 12 3 25.64 308 25.64 NA 20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 82.07 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 8" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 26 27 28 Total Commercial 60 138 1,335 138 28 29 Average Bill 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 51.29 NA 34 1" 0 0 0 - 0 551.29 NA 35 1-1/2" 0 0 0 - 0 551.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 51.29 NA 38 4" 0 0 0 - 0 164.14 NA 39 4" 0 0 0 - 0 164.14 NA 39 4" 0 0 0 - 0 3.89 0 40 Gallonage 0 - 0 3.89 0 41 42 47 Total Multi-Family 0 0 0 - 0 3.89 0 41 42 5 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	32.89 54.81 109.62	
18 3/4" 0 0 0 - 0 15.39 NA 19 1" 12 3 25.64 308 25.64 NA 20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 82.07 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 6" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 26 27 28 Total Commercial 60 138 1,335 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 51.29 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 51.29 NA 37 3" 0 0 0 - 0 51.29 NA 38 4" 0 0 0 - 0 51.29 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi-Family 45 Total Multi-Family 45 Total Multi-Family 46 Gallonage 0 - 0 3.89 0	32.89 54.81 109.62	1,05
19 1" 12 3 25.64 308 25.64 NA 20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 82.07 NA 21 2" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 8" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 26 27 28 Total Commercial 60 138 1,335 3.89 138 29 Average Bill 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 25.64 NA 36 2" 0 0 0 - 0 51.29 NA 37 3" 0 0 0 - 0 82.07 NA 38 4" 0 0 0 - 0 164.14 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	54.81 109.62	,,0~.
20 1-1/2" 0 0 0 - 0 51.29 NA 21 2" 0 0 0 - 0 82.07 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 6" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 26 27 27 28 Total Commercial 60 138 1,335 22.25 30 31 Mutti-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 51.29 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 82.07 NA 38 4" 0 0 0 - 0 82.07 NA 39 4" 0 0 0 - 0 36.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 4 Average Bill 45	109.62	65
21 2" 0 0 0 - 0 82.07 NA 22 3" 0 0 0 - 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 8" 0 0 - 0 820.69 NA 25 Gallonage 26 27 28 Total Commercial 60 138 1,335 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 15.39 NA 35 1-1/2" 0 0 0 - 0 25.64 NA 36 2" 0 0 0 - 0 51.29 NA 37 3" 0 0 0 - 0 51.29 NA 38 4" 0 0 0 - 0 164.14 NA 39 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 41 42 42 43 Total Multi-Family 45		
22 3" 0 0 0 164.14 NA 23 4" 0 0 0 - 0 256.46 NA 24 8" 0 0 0 - 0 820.69 NA 25 Gallonage 138 3.89 535 3.89 138 26 27 28 Total Commercial 60 138 1,335 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 256.44 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	175.39	(
24 8" 0 0 - 0 820.69 NA 128	350.79	(
25 Gallonage 138 3.89 535 3.89 138 26 27 28 Total Commercial 60 138 1,335 138 29 Average Bill 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 0 44 Average Bill	548.10	•
26 27 28 Total Commercial 60 138 1,335 138 29 Average Bill 22.25 30 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 0 0 0 3.89 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 0 4 4 Average Bill 5 5 138 138 138 138 138 138 138 138 138 138	1,753.93	
27 28 Total Commercial 60 138 1,335 138 29 Average Bill 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 15.39 NA 33 3/4" 0 0 0 - 0 25.64 NA 34 1" 0 0 0 - 0 51.29 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 0 0 0 3.89 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 0 44 Average Bill	3.80	52
28 Total Commercial 60 138 1,335 138 29 Average Bill 22.25 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 15.39 NA 33 3/4" 0 0 0 - 0 25.64 NA 34 1" 0 0 0 - 0 51.29 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 0 0 44 Average Bill		
29		
30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 256.46 NA 39 40 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2,23
31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 256.46 NA 41 42 43 Total Multi- Family 0 0 0 0 0 0 44 Average Bill		37.2
32 5/8" X 3/4" 0 0 0 - 0 10.25 NA 33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 0 44 Average Bill		
33 3/4" 0 0 0 - 0 15.39 NA 34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 0 44 Average Bill		
34 1" 0 0 0 - 0 25.64 NA 35 1-1/2" 0 0 0 - 0 51.29 NA 36 2" 0 0 - 0 82.07 NA 37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 0 44 Average Bill	21.92	•
35 1-1/2"	32.89	•
36 2" 0 0 - 0 82.07 NA 37 3" 0 0 - 0 164.14 NA 38 4" 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 44 Average Bill 45	54.81	
37 3" 0 0 0 - 0 164.14 NA 38 4" 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 44 Average Bill	109.62	(
38 4" 0 0 - 0 256.46 NA 39 40 Gallonage 0 - 0 3.89 0 41 42	175.39	
39 40	350.79	1
40 Gallonage 0 - 0 3.89 0 41 42 43 Total Multi- Family 0 0 0 0 0 44 Average Bill 45	548.10	
41 42 43 Total Multi- Family 0 0 0 0 44 Average Bill 45	0.00	
42 43 Total Multi- Family 0 0 0 0 44 Average Bill 45	3.80	
43 Total Multi- Family 0 0 0 0 0 44 Average Bill -		
44 Average Bill -		
45		
		-
46 Fire Protection		
	12.65	
47 2" 0 NA - 0 6.85 NA 48 3" 0 NA - 0 13.68 NA	25.29	,
49 4" 0 NA - 0 21.37 NA	39.52	
50 6° 0 NA - 0 42.74 NA	79.03	
51 8" 0 NA - 0 68.38 NA	126.45	
52 10" 0 NA - 0 98.31 NA	181.77	
53		
54		
55		_
56 Total Fire Protection 0 NA 0 NA		
57 Average Bill		-
58		
59 Subtotal 75,279		111,73
60 Unbilled Revenues		-
61 Guaranteed Revenues -		-
62 Misc. Service Charge		2,14
63 Total Revenue 76,019		113,87
64 Booked Revenue 76,605		
65 Difference (586) -0.8%		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

E-2w

Schedule:

Interlachen Lake/Park Manor Docket No. 080121-WS

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

Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Page: 2 of 4 G Prettyman Preparer:

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)
Line	, .	Number	Consumption	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential		0.004	40.05	40.050
2	5/8" X 3/4"	1,010	3,961	10.25	10,353
3	3/4"	0	0	15.39	0
4	1"	0	0	25.64	0
5	1-1/2"	0	0	51.29	
6	2"	0	0	82.07	0
7	3"	0	0	164.14	0
8	4"	0	0	256.46	0
9	Gallonage		0.000	0.00	40.440
10	Block 1		3,200	3.89	12,449
11	Block 2		461	3.89	1,794
12	Block 3	4.040	299	3.89	1,163
13	Total Residential	1,010	3,961		25,759
14	Average Bill				25.50
15					
16	Commercial				
17	5/8" X 3/4 "	16	46	10.25	164
18	3/4"	0	0	15.39	0
19	1"	4	1	25.64	103
20	1-1/2"	0	0	51.29	0
21	2"	0	0	82.07	0
22	3"	0	0	164.14	0
23	4"	0	0	256.46	0
24	8"	0	0	820.69	0
25	Gallonage		47	3.89	183
26					
27					
28	Total Commercial	20	47		450
29	Average Bill				<i>22.49</i>
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	Gallonage		0	3.89	0
41	_				
42					
43	Total Multi- Family	0	0		0
44	Average Bill				
45	g				
46	Fire Protection				
4-	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 NA		0
57	Average Bill				
58	··g				
59	Subtotal				26,209
					

Florida Public Service Commission

E-2w

Schedule:

Interlachen Lake/Park Manor Docket No. 080121-WS

Water [X] or Sewer []

Docket No. 080121-WS Page: 3 of 4
Schedule Period: 5/1/07 - 8/31/07 (Interim Rates) 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	(1)	(2)	(3)	(4) Derind 1	(5) Payarus et	(6) David (1)	(7)	(8)
No.	Class/Meter Size	Bills	Consumption in 1,000 gal.	Period 1 Rates	Revenue at Per 1 Rates	Period 2 Rates	Period 2 Billed Rev.	Period 2
1	Residential	Jillo	in 1,000 gail.	i ialos	Lei LUSIES	nates	Dilleu Nev.	Refunds
2	5/8" X 3/4"	940	3,522	10.25	9,635	13.54	12,728	3,093
3	3/4"	0	0,522	15.39	9,033	20.33	0	3,093
4	1"	ŏ	ő	25.64	ŏ	33.85	0	ő
5	1-1/2"	ō	ō	51.29	ŏ	67.73	0	Ö
6	2"	0	0	82.07	Ō	108,37	ō	ŏ
7	3"	0	0	164.14	0	216.72	0	Ō
8	4"	0	0	256.46	0	338.63	. 0	00
9	Gallonage							
10	Block 1		2,557	3.89	9, 94 6	5.13	13,116	3,170
11	Block 2		629	3.89	2,446	5.13	3,226	780
12	Block 3		336	3.89	1,308	5.13	1,725	417
13	Total Residential	940	3,522		23,335		30,794	7,460
14 15	Average Bill				24.82		<i>32.76</i>	
16	Commercial							
17	5/8" X 3/4"	16	33	10.25	164	13.54	217	53
18	3/4"	0	33 0	15.39	0	20.33	0	93 0
19	1"	4	1	25.64	103	33.85	135	33
20	1-1/2"	ō	ò	51.29	0	67.73	0	0
21	2"	ŏ	ŏ	82.07	ŏ	108.37	ő	Ö
22	3"	Ō	Õ	164.14	Ō	216.72	0	ō
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		34	3.89	134	5.13	176	43
26								
27								
28	Total Commercial	20	34		400		529	128
29	Average Bill				20.02		26.43	
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 51.29	0	33.85 67.73	0	0
35 36	1-1/2" 2"	0	0	82.07	0	108.37	ŏ	0
37	3"	0	0	164.14	0	216.72	ő	ő
38	4"	Ö	ő	256.46	0	338.63	ő	Ö
39	*	•	٠.					
40	Gallonage		0	3.89	0	5.13	0	0
41								
42								
43	Total Multi- Family	0	0		0		0	0
44	Average Bill				-	•	•	
45								
46	Fire Protection							
	1"	0	NA	6.85	0	9.04	0	0
	2"	0	NA	13.68	0	18.06	0	0
49	3"	0	NA	21.37	0	28.22	0	0
	4"	0	NA NA	42.74	0	56.43	0	0 0
51 52	6" 8"	0	NA NA	68.38 98.31	0	90.29 129.81	0	0
53	0	0	NA	90.31	U	123.01	U	U
53 54								
55								
56	Total Fire Protection	0	NA .		0		0	0
57	Average Bill				 			
58								
59	Subtota	al			23,735	·	31,323	7,588

Florida Public Service Commission

E-2w

4 of 4

Schedule:

Page:

Interlachen Lake/Park Manor

Docket No. 080121-WS

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

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

•••			_		
	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	1.000	2 605	10.25	10,517
2	5/8" X 3/4"	1,026 0	3,685 0	10.25 15.39	0
3 4	3/4" 1"	0	0	25.64	0
5	1-1/2"	0	Ö	51.29	ŏ
6	2"	ő	ŏ	82.07	Ō
7	3"	ŏ	Ö	164.14	Ō
8	4"	0	0	256.46	0
9	Gallonage	***************************************			
10	Block 1		2,655	3.89	10,328
11	Block 2		581	3.89	2,260
12	Block 3		449	3.89	1,747
13	Total Residential	1,026	3,685	-	24,850
14	Average Bill				24.22
15					
16	Commerical	40		40.05	404
17	5/8" X 3/4"	16	55	10.25	164 0
18 19	3/4" 1"	0 4	0 1	15.39	103
20	1-1/2"	0	0	25.64 51.29	0
21	2"	0	0	82.07	0
22	3"	0	ő	164.14	o
23	4"	ő	Ö	256.46	ŏ
24	8"	ŏ	ō	820.69	ŏ
25	Gallonage		56	3.89	218
26	J -				
27					
28	Total Commercial	20	56		485
29	Average Bill			•	24.24
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	g	51.29	0
36 37	2" 3"	0	0	82.07	0
38	3 4"	0	0	164.14	0
39	4	U	٠.	256.46	0
40	Gallonage		0	3.89	0
41	Calloriage		U	3.09	U
42					
43	Total Multi- Family		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 52	6" C"	0	NA NA	68.38	0
52 53	8*	0	NA	98.31	0
53 54					
55					
56	Total Fire Protection		NA -	-	0
57	Average Bill		19/1	-	<u> </u>
58	: -: (3				
59	Subtotal			-	25,335
				-	

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Water [] or Sewer [X]

Schedule: E-2s Page: 1 of 4 Historical Test Year Ending December 31, 2007 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	(1)	(2) Number	(3) Usage	(4) Effctv. Test	(5) Test Year	(6) Rate Prior	(7) Proposed	(8) Proposed	(9) Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Usage	Rate	Proposed
1	Residential								
2	5/8" X 3/4"	252	1,116	29.80	7,510	29.80		45.26	11,406
3	3/4"	0	0	-	0	29.80		45.26	0
4	1"	0	0	-	0	29.80		45.26	0
5	1-1/2"	0	0	-	0	29.80		45.26	0
6	2"	0	0	-	0	29.80		45.26	0
7	3"	0	0	-	0	29.80		45.26	0
8	4"	0	0		0	29.80		45.26	0
9	Gallonage cap (gallons)		6,000				6,000		
10	Capped Usage	-	923	5.95	5,493	5.95	923	8.73	8,060
11 12	Usage Above Cap	-	193				193		
13	Total Residential	252	1,116	•	13,003	•	1,116	•	19,465
14	Average Bill		.,,	•	51.60	• •	1,110	•	77.24
15	· ····				51.00				77.24
16	Commercial								
17	5/8" X 3/4*	36	119	29.80	1,073	29.80		45.26	1,629
18	3/4*	0	0	_	0	44.68		67.89	0
19	1*	0	0	-	ō	74.49		113.14	ō
20	1-1/2"	0	0	-	0	148.97		226.29	0
21	2"	0	0	-	0	238.36		362.06	0
22	3*	0	0	-	0	476.72		724.12	0
23	4"	0	0		0	744.88		1,131.44	0
24									
25	Gallonage	-	119	7.13	848	7.13	119	10.48	1,247
26									
27						_			
28	Total Commercial	36	119		1,921		119		2,876
29	Average Bill				53.37				79.90
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	29.80		45.26	0
33	3/4"	0	0	-	0	44.68		67.89	0
34	1"	0	0	•	0	74.49		113.14	0
	1-1/2"	0	0	-	0	148.97		226.29	0
	2*	0	0	-	0	238.36		362.06	0
37	3"	0	0	•	0	476.72		724.12	0
38	4" .	0	0		0_	744.88		1,131.44	0
39	a "		_		_		_		_
40	Gallonage	-	0	-	0	7.13	0	10.48	0
41									
42	Total Made Family			-					
43	Total Multi-Family	0	0		0		0_		0
44	Average Bill				•				-
45 46	Elet Date								
46	Flat Rate		^		^	An ae		110.05	^
47 48	Res. Wastewater Only	0	0	-	0	49.36		112.65	0
48	Cmrl. Wastewater Only			•	0	49.36		701.21	0
49 50	Sprinkler Heads Reuse	0	NA NA	-	0	•		-	0
50 51	Total Flat Rate - Other	۰-	NA 0		0	•		•	0
52	Total Flat Hate - Other	-		-					<u> </u>
53									
54	Subtotal			-	14,924	•			22,342
	Unbilled Revenues			-	17,327	•			0
	Guaranteed Revenues				0				Ŏ
	Misc. Service Charge				ŏ				Ö
58	Total Revenue			-	14,924			-	22,342
	Booked Revenue				15,056	1		•	
	Difference				(132)	-0.9%			
50					(132)	~u.ə/o			

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 080121-WS

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

Schedule: E-2s Page: 2 of 4 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.

			(5)	- (4)	(E)
	(1)	(2)	(3)	(4) Period 1	(5) Pariod 1
Line	Ol	Number	Usage	Period 1 Rates	Period 1 Revenue
No.	Class/Meter Size	Bil <u>ls</u>	in 1,000 gal.	Haies	Неменле
1	Residential	93	479	29.80	2,771
2	5/8" X 3/4"		4/9	29.80	2,771
3	3/4"	0	_		0
4	1"	0	0	29.80	0
5	1-1/2"	0	0	29.80	0
6	2"	0	0	29.80	0
7	3"	0	0	29.80	0
8	4'	0	0	29.80	
9	Gallonage cap		6,000	5.95	0.000
10	Capped Usage		375 104	5.95	2,230
11	Usage Above Cap		104		
12	Takal Baatdaasta		470	•	E 001
13	Total Residential	93	479	-	5,001
14	Average Bill				53.78
15	O				
16	Commercial	10	20	20.60	250
17	5/8" X 3/4"	12	39	29.80	358
18	3/4	0	0	44.68	0
19	1"	0	0	74.49	0
20	1-1/2"	0	0	148.97	0
21	2"	0	0	238.36	0
22	3"	0	0	476.72	0
23	4"	0	. 0	744.88	0
24	0-#			7.10	070
25	Gallonage		39	7.13	276
26 27					
28	Total Commercial	12	39	•	634
29		- 12	39	•	52.79
30	Average Bill				JE./9
31	Multi-Family				
32	5/8" X 3/4"	0	0	29.80	0
33	3/4"	0	0	44.68	Ö
34	1"	0	0	74.49	Ö
35	1-1/2"	0	0	148.97	0
36	2*	0	0	238.36	0
37	3*	0	0	476.72	0
38	4"	0	0	744.88	0
39	7		- 0	7 44.00	
40	Gallonage	_	0	7.13	0
41	Canonage	-	v	1.13	U
42					
43	Total Multi-Family		0	•	
43	Average Bill		U		<u>_</u>
45	Average Dill				-
46	Flat Rate				
47	Res. Wastewater Only	0	0	49.36	0
48	Cmrl. Wastewater Only	0	0	49.36	0
49	Sprinkler Heads	0	NA	43.30 -	0
50	Reuse	0	NA	_	Ö
51	Total Flat Rate - Other	•	0	•	<u>ŏ</u>
52	Carriago Caro			•	<u> </u>
53					
54	Subtotal				5,635

Florida Public Service Commission

Schedule: E-2s

Interlachen Lake/Park Manor Docket No. 080121-WS

Page: 3 of 4
Preparer: G Prettyman Schedule Period: 5/1/07 - 8/31/07 (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.

1:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.		Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period 2
1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
2	5/8" X 3/4"	78	345	29.80	2.324	42.09	3,283	959
3	3/4"	,0	0	29.80	2,324	42.09	3,203 0	959
4	1"	Ö	Ö	29.80	0	42.09	0	0
5	1-1/2"	ő	ő	29.80	0	42.09	0	0
6	2"	ŏ	ō	29.80	ő	42.09	ŏ	ő
7	3"	Ö	ŏ	29.80	ŏ	42.09	Õ	ő
8	4"	ō	ō	29.80	Ď	42.09	ő	0
9	Gallonage cap		6,000				•	•
10	Capped Usage		283	5,95	1,683	8.41	2,379	696
11 12	Usage Above Cap		62		,		_,	
13	Total Residential	78	345	•	4,008		5,662	1,655
14	Average Bill			•	51.38	•	72.59	
15								
16	Commercial							
17	5/8" X 3/4"	12	28	29.80	35 8	42.09	505	147
18	3/4"	0	0	44.68	0	63.11	0	0
19	1"	0	0	74.49	0	105.21	0	0
20	1-1/2"	0	0	148.97	0	210.40	0	0
21	2*	0	0	238,36	0	336.66	0	0
22	3*	0	0	476.72	0	673.32	0	0
23	4"	0	0	744.88	0	1,052.06	0	0
24								
25 26 27	Gallonage		28	7.13	200	10.08	282	83
28	Total Commercial	12	28	•	557		787	230
29	Average Bill			•	46.44		65.61	
30	J							
31	Multi-Family							
32	5/8" X 3/4"	0	0	29.80	0	42.09	0	0
33	3/4"	0	0	44.68	0	63.11	0	0
34	1"	0	0	74.49	0	105.21	0	0
35	1-1/2"	0	0	148.97	0	210.40	0	0
36	2"	0	0	238,36	0	336.66	0	0
37	3'	0	0	476.72	0	673.32	0	0
38	4"	0	0	744.88	0	1,052.06	0	0
39							_	
40	Gallonage	-	0	7.13	0	10.08	0	0
41								
42	T							
43	Total Multi-Family	0	0		0		0	0
44 45	Average Bill				-		•	
46	Flat Rate	_	=	4	æ		_	-
	Res. Wastewater Only	0	0	49.36	0	69.72	0	0
47	A 1 144 4	Q	0		0	0.00	g 0	0
47 48	Cmrl. Wastewater Only							0
47 48 49	Sprinkler Heads	0	NA	-	-		_	
47 48 49 50	Sprinkler Heads Reuse		NA	. -	0	0.00	0	0
47 48 49	Sprinkler Heads	0		· -	-		_	

Florida Public Service Commission

Schedule: E-2s

Page:

4 of 4

Preparer: G Prettyman

Interlachen Lake/Park Manor

Docket No. 080121-WS

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

	(1)	(2)	(3)		(4)	(5)
Line					Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000	gal.	Rates	Revenue
1	Residential			000	~ ~	0.414
2	5/8" X 3/4"	81		292	29.80	2,414 0
3	3/4"	0		0	29.80	0
4	1"	0		0	29.80	0
5	1-1/2"	0		0	29.80 29.80	0
6 7	2" 3"	0		0	29.80	0
8	3 4'	0		0	29.80	0
9	Gallonage cap	<u> </u>		,000	20,00	<u>~</u>
10	Capped Usage			266	5.95	1,580
11	Usage Above Cap			27	0.00	.,000
12	000g0 72570 04p					
13	Total Residential	81		292		3,994
14	Average Bill					49.30
15	/ Ivo. ago Em					
16	Commerical					
17	5/8" X 3/4"	12		52	29.80	358
18	3/4"	0		0	44.68	0
19	1*	ō		ō	74.49	Ö
20	1-1/2"	ō		ō	148.97	Ō
21	2"	Ō		Ō	238.36	0
22	3"	0		0	476.72	0
23	4"	0		0	744.88	0
24						
25	Gallonage			52	7.13	373
26	-					
27						
28	Total Commercial	12		52		730
29	Average Bill					60.87
30						
31	Multi-Family					
32	5/8" X 3/4"	0		0	29.80	0
33	3/4"	0		0	44.68	0
34	1"	0		0	74.49	0
35	1-1/2"	0		0	148.97	0
36	2"	0		0	238.36	0
37	3"	0		0	476.72	0
38	4"	0		0	744.88	0_
39	0-11				7 10	
40	Gallonage	•		0	7.13	0
41						
42 43	Total Multi Familie			0		
43	Total Multi-Family	0		U	·	
44 45	Average Bill					-
46	Flat Rate					
47	Res. Wastewater Only	0		0	49.36	0
48	Cmrl. Wastewater Only	0		0	-3 .30	0
49	Sprinkler Heads	0	NA	U	_	ő
50	Reuse	0	NA		•	ŏ
51	Total Flat Rate - Other	•				0
52						
53						
54	Subtotal					4,724

Customer Monthly Billing Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-3

Preparer:

1 of 1 S Szczygiel

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

77711	· •							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	257	5	n	0	0	0	262
2	Feb-07	260	5	0	0	0	0	265
3	Mar-07	260	5	0	0	0	0	265 265
4	Apr-07	261	5	0	o n	0	0	266
5	May-07	259	5	ñ	n	0	Ö	264
6	Jun-07	258	5	ŏ	ñ	0	n	263
7	Jul-07	259	5	Ö	ő	0	ő	264
8	Aug-07	256	5	Ô	Ô	Ö	Ô	261
9	Sep-07	256	5	Õ	Ö	Ô	Ö	261
10	Oct-07	250	5	0	0	0	0	255
11	Nov-07	252	5	Ō	Ō	Ō	Ö	257
12	Dec-07	254	5	0	0	0	0	259
13	Total Water	3,082	60	0	0	0	0	3,142

SEWER

OLIVEI								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
			_	_		_		
14	Jan-07	23	3	0	U	0	Ü	26
15	Feb-07	23	3	0	0	0	0	26
16	Mar-07	23	3	0	0	0	0	26
17	Apr-07	23	3	0	0	0	0	26
18	May-07	23	3	0	0	0	0	26
19	Jun-07	23	3	0	0	0	0	26
20	Jul-07	23	3	0	0	0	0	26
21	Aug-07	22	3	0	0	0	0	25
22	Sep-07	22	3	0	0	0	0	25
23	Oct-07	21	3	0	0	0	0	24
24	Nov-07	22	3	0	0	0	0	25
25	Dec-07	23	3	0	0	0	0	26
26	Total Sewer	271	36	0	0	0	0	307

Miscellaneous Service Charges

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

WATE			<u></u>			/ -
Line	(1)		(2) Present	(3) Present	(4) Proposed	(5) Proposed
No.	Type Charge		Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
1	Initial Connection	_	15.00	<u>-</u>	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
4 5 6	Violation Reconnect		15.00	-	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		-		5.00	
SEWE	:R					
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Present	Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		At Cost	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	•	50.00	75.00
19 20	Late Payment Fees		-		5.00	
21						
22	DEPOSITS (REFUND	ABLE)	Wate		Sew	
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	Daaidamial	All alman				
30 31	Residential Residential	All sizes 5/8 X 3/4"	•	73.59	_	154.48
32	Residential	1"		73.39 Two x	_	Two x
33	Residential	1.5"		Estimated	_	Estimated
34	Residential	Over 2"	_	Monthly Bill	_	Monthly Bill
35	reside itidi	OVCIZ	Į.	WOTHING DIR		Wieriany em
36	General	All sizes	_	Two x est'd monthly Bill	_	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-	v.iiiiy Diii	-	
38	General	1"	_		_	
39	General	1.5"	_			
40	General	2"	_			
41	General	4"	_		-	
42	General	8"	-			

Miscellaneous Service Charges

Florida Public Service Commission

Interlachen	Lake/Park Manor
Dooket No.	000101 WO

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

Explan	nation: Provide a sched	lule of derivatior	n of charges			•			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		. ,	\- 7	()	(-)	Hourly	(1)	(0)	(3)
No.	Description		Annual Pay	Base		Rate			
1	Field Employee		7 ii ii i daa 1 day	5400		nate			
2	Sr. Facility Operator		60 401 00						
3	Utility Tech Coordinate		62,491.88						
	•	or	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					
11	Utility Tech II	_	24,914.00	Hours/Year					
12	Field Employees Ave	erage Base	30,113.38	2,080		14.48			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loa	ded Cost	•		'	20.27			
17			•		,				
18	Office Employee								
19	Administrative Assistar		00 507 40						
			29,537.19						
20	Administrative Assistar		36,468.07						
21	New Business Coordin	nator	47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Co	oordinator	55,941.12	Hours/Year					
24	Office Employees Av	erage Salary	38,560.50	2,080		18.54			
25	. ,			Rate	'				
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
	LICIO OTTICE OVETTICAU			13.070		2.70			
				•	,	26.00			
28	Office Employees Lo			· !	,	26.88			
28 29	Office Employees Lo	aded Cost				26.88			
28		aded Cost	ce Charges			26.88		Tatal	Duanasad
28 29 30	Office Employees Lo	aded Cost llaneous Servic	ce Charges	4.1	Hourly		Other Cont	Total	Proposed
28 29 30	Office Employees Lo Calculation of Miscel	aded Cost Ilaneous Servic Description	ce Charges	# Hours	Hourly Rate	26.88 Labor Cost	Other Cost	Total Cost	Proposed Fee
28 29 30 31 32	Calculation of Miscel Collect Delinquent A	aded Cost llaneous Service Description ccount			•		Other Cost		·
28 29 30	Office Employees Lo Calculation of Miscel	aded Cost llaneous Service Description ccount			•		Other Cost		·
28 29 30 31 32	Calculation of Miscel Collect Delinquent A	aded Cost llaneous Service Description ccount			•		Other Cost		·
28 29 30 31 32 33	Calculation of Miscel Collect Delinquent A	llaneous Service Description ccount hour to process		t account work.)	Rate	Labor Cost	Other Cost	Cost	<u>Fee</u>
28 29 30 31 32 33 34 35	Calculation of Miscel Collect Delinquent A (CSR takes average 1	Description ccount hour to process Office	s the delinquen	t account work.)	Rate	Labor Cost	Other Cost	Cost	<u>Fee</u>
28 29 30 31 32 33 34 35 36	Calculation of Miscel Collect Delinquent A (CSR takes average 1 Connections, Premis	Description ccount hour to process Office es Visits / Service	s the delinquen	t account work.) 1 ormal Hours	Rate 26.88	Labor Cost 26.88		26.88	Fee 25.00
28 29 30 31 32 33 34 35 36 37	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to respond	Description ccount hour to process Office es Visits / Service, evaluate, fix a	s the delinquen	t account work.) 1 ormal Hours ervice order take	Rate 26.88	Labor Cost 26.88 1.5 hours. Cu	stomer service	26.88	Fee 25.00
28 29 30 31 32 33 34 35 36 37 38	Calculation of Miscel Collect Delinquent A (CSR takes average 1 Connections, Premis	Description ccount hour to process Office es Visits / Send, evaluate, fix a	s the delinquen	t account work.) 1 ormal Hours ervice order take	26.88 s average when techn	Labor Cost 26.88 1.5 hours. Cunician complete	stomer service	26.88	Fee 25.00
28 29 30 31 32 33 34 35 36 37 38 39	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to respond	Description Ccount hour to process Office es Visits / Service, evaluate, fix a, prepare work of Field	s the delinquen	t account work.) 1 ormal Hours ervice order take out work order to 1.5	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40	stomer services s work.)	26.88 takes aver	Fee 25.00
28 29 30 31 32 33 34 35 36 37 38 39 40	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to respond	Description ccount hour to process Office es Visits / Send, evaluate, fix a	s the delinquen vice Calls in N and complete sorder, and close	t account work.) 1 ormal Hours ervice order take	26.88 s average when techn	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer service	26.88 26.88 2 takes aver 30.40 20.16	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to respond	Description Ccount hour to process Office es Visits / Service, evaluate, fix a, prepare work of Field	s the delinquen	t account work.) 1 ormal Hours ervice order take out work order to 1.5	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40	stomer services s work.)	26.88 takes aver	Fee 25.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to respond	Description Ccount hour to process Office es Visits / Service, evaluate, fix a, prepare work of Field	s the delinquen vice Calls in N and complete sorder, and close	t account work.) 1 ormal Hours ervice order take out work order to 1.5	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer services s work.)	26.88 26.88 2 takes aver 30.40 20.16	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to respond	Description ccount hour to process Office es Visits / Service, evaluate, fix a prepare work of Field Office	s the delinquent vice Calls in N and complete sorder, and close	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer services s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Calculation of Miscel Collect Delinquent A (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call,	Description ccount hour to process Office es Visits / Send prepare work of Field Office es Visits / Send Office	s the delinquent vice Calls in N and complete sorder, and close Total	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer services s work.)	26.88 26.88 2 takes aver 30.40 20.16	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Calculation of Miscel Collect Delinquent A (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call,	Description ccount hour to process Office es Visits / Send prepare work of Field Office es Visits / Send Office	s the delinquent vice Calls in N and complete sorder, and close Total	t account work.) 1 ormal Hours ervice order take to out work order to 1.5 0.75 r Hours	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer services s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Calculation of Miscel Collect Delinquent A (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call,	Description ccount hour to process Office es Visits / Service prepare work of Field Office es Visits / Service Tield Office es Visits / Service Tield Office	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nal Hours above	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer services s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call, Connections, Premis Reconnect Disconnections	Description ccount hour to process Office des Visits / Service prepare work of Field Office des Visits / Service field Service in the count of the	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above	26.88 s average when techr 20.27	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer services s work.)	26.88 26.88 26.88 20.40 20.16 50.56	25.00 rage 45
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Calculation of Miscel Collect Delinquent A (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call, Connections, Premis	Description ccount hour to process Office des Visits / Service prepare work of Field Office des Visits / Service field Service in the count of the	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above	26.88 s average when techr 20.27	Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer services s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56	25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call, Connections, Premis (Technician to responde minutes to handle call, Connections, Premis (Technician to responde minutes to handle call,	Description ccount hour to process Office ses Visits / Service prepare work of Field Office ses Visits / Service = 1.5 X Connected Service in Connections in I	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours at Normal Hours at the complete sorter.	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above	26.88 s average when techr 20.27	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer services s work.)	26.88 26.88 26.88 20.40 20.16 50.56	25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call, Connections, Premis (Technician to responde minutes to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + C	Description ccount hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Incomections in Incomections ected Service A	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours at After Hours	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nal Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.) - -	26.88 26.88 26.88 20.40 20.16 50.56 75.85	Fee 25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to respondement to handle call, Connections, Premis (Technician to respondement to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + Collect Del. Acct + Collect Disconnect Collect Disconnect Collect Disconnect Collect Collec	Description ccount hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Increase Service A pection and Collections and Collections in Increase Service A pection and Collections Service A pection Service Service A pection Service Service A pection Service Service A pection Service Service Service A pection Service	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the complete section Delinque	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nal Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.) - -	26.88 26.88 26.88 20.40 20.16 50.56 75.85	Fee 25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call, Connections, Premis (Technician to responde minutes to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + C	Description count hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Increased Service A section and Collection a	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the call of	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56 75.85 77.44	Fee 25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to respondement to handle call, Connections, Premis (Technician to respondement to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + Collect Del. Acct + Collect Disconnect Collect Disconnect Collect Disconnect Collect Collec	Description ccount hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Increased Service in Connections in Increased Service A section and Collection and Colle	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the total vice Calls After Hours and the total vice Calls After Hours and the total vice Hours and the total vice Calls After Hours and the total vice calls on Delinque valls.)	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56 75.85 77.44 eives custor	Fee 25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to respondement to handle call, Connections, Premis (Technician to respondement to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + Collect Del. Acct + Collect Disconnect Collect Disconnect Collect Disconnect Collect Collec	Description count hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Increased Service A section and Collection a	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the total Hours are ection Delinque call.)	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	storner services work.)	26.88 26.88 26.88 26.88 26.88 30.40 20.16 50.56 75.85 77.44 20.00	Fee 25.00 rage 45 50.00 75.00 mer
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to respondement to handle call, Connections, Premis (Technician to respondement to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + Collect Del. Acct + Collect Disconnect Collect Disconnect Collect Disconnect Collect Collec	Description ccount hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Increased Service in Connections in Increased Service A section and Collection and Colle	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the total vice Calls After Hours and the total vice Calls After Hours and the total vice Hours and the total vice Calls After Hours and the total vice calls on Delinque valls.)	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 26.88 26.88 26.88 20.40 20.16 50.56 75.85 77.44 eives custor	Fee 25.00 rage 45 50.00 75.00
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to respondement to handle call, Connections, Premis (Technician to respondement to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + Collect Del. Acct + Collect Disconnect Collect Disconnect Collect Disconnect Collect Collec	Description ccount hour to process Office ses Visits / Send d, evaluate, fix a prepare work of Field Office ses Visits / Send Connections in Increased Service in Connections in Increased Service A section and Collection and Colle	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the total Hours are ection Delinque call.)	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	storner services work.)	26.88 26.88 26.88 26.88 26.88 30.40 20.16 50.56 75.85 77.44 20.00	Fee 25.00 rage 45 50.00 75.00 mer
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Collect Delinquent Ac (CSR takes average 1 Connections, Premis (Technician to respondement to handle call, Connections, Premis (Technician to respondement to handle call, Connections, Premis Reconnect Disconnect Collect Del. Acct + Collect Del. Acct + Collect Disconnect Collect Disconnect Collect Disconnect Collect Collec	Description Ccount hour to process Office Ses Visits / Service, ess Visits / Service Tield Office Ses Visits / Service Tield Office	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the total vice Calls After Hours ection Delinque call.)	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	storner services work.)	26.88 26.88 26.88 26.88 26.88 30.40 20.16 50.56 75.85 77.44 20.00	Fee 25.00 rage 45 50.00 75.00 mer
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Collect Delinquent Ad (CSR takes average 1 Connections, Premis (Technician to responde minutes to handle call, Connections, Premis (Technician to responde minutes to handle call, Connections, Premis (Technician to responde minutes to handle call, Reconnect Disconne (= Collect Del. Acct + CReconnect Disconne (1.5 X Sum of Reconnect Disconne (1.5 X Sum of Reconnect Disconnect Disc	Description Ccount hour to process Office Ses Visits / Service, ess Visits / Service Tield Office Ses Visits / Service Tield Office	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and the total vice Calls After Hours ection Delinque call.)	t account work.) 1 ormal Hours ervice order take e out work order to 1.5 0.75 r Hours nai Hours above s above)	26.88 s average when techr 20.27 26.88	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	storner services work.)	26.88 26.88 26.88 26.88 26.88 30.40 20.16 50.56 75.85 77.44 20.00	Fee 25.00 rage 45 50.00 75.00 mer

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-5 1 of 1

Page: 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE						_	
1	Jan-07	15	0	0	0	0	15
2	Feb-07	30	0	0	0	0	30
3	Mar-07	60	0	0	0	20	80
4	Apr-07	30	0	0	0	0	30
5	May-07	0	0	0	0	0	0
6	Jun-07	15	60	0	0	20	95
7	Jul-07	0	30	0	0	0	30
8	Aug-07	120	15	0	0	0	135
9	Sep-07	0	15	0	0	20	35
10	Oct-07	30	0	0	0	0	30
11	Nov-07	105	0	0	0	60	165
12	Dec-07	75	0	0	0	20	95
13	_		· · · · · ·				
14	Total Water	480	120	0	0_	140	740
15	Annual Events	32	8	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,600	400	0	0	140	2,140
SEWE	R						
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31	_						
32	Total Sewer	0	0	0	0	0	0
33 34	Annual Events	0	0	0	0		
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor 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)	(2)	(3)	(4)
Line No.	Size		Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: J Lihvarcik

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor
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	(1)	(2)	
0	(' /	(-)	
No.	Type	Description	
		2000	

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Schedule:

E-9

Historical Test Year Ending December 31, 2007

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	(1)	(2)	(3)	(4) How collected	(5) Type
No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
1	Regulatory Assessment Fee	Florida Public Service Comm.	3,472	Included in overall cost of service	None

SEWER

2 Regulatory Assessment Fee

Florida Public Service Comm.

678 Included in overall cost of service

None

Service Availability Charges Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10
Page: 1 of 1
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	(1)	(2) Size	(3) Present	(4) Proposed
No.	Type Charge	Unit	_ Charges	_ Charges
WAT				
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 7		Over 2"	Actual Costs	Actual Costs
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			7.0000	, 101041 00010
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	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEW	ER			
27	Service Installation Charge	=<4"		2,000.00
28	3	>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	Material Co.			
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39 40				
41				
42				
43				
44				
-		123		5/16/2008 1:18 PM

Guaranteed Revenues Received

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-11

Page: Preparer: 1 of 1 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.

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]

Schedule: E-12 Page: 1 of 1 Preparer: N/A

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 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.			
140.	 		

Not applicable; no industrial customers.

Billing Analysis Schedules

Meter Size:

Interlachen Lake/Park Manor Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [X] or Sewer [X] Customer Class:

Florida Public Service Commission

E-14 Schedule: 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)
` '	• •		Gallons		- '	Consolidated	Davasatana
Line Consumption No. Level	Number of Bills	Cumulative Bills	Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Factor _[(1)X(6)]+(5)	Percentage of Total

See attached Bill Analyses

Interlachen Lake/Park Manor ENGINEERING SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
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

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS Schedule: F-1 Page: 1 of

Historical Test Year Ending December 31, 2007

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.

		(1)	(2)	(3)	(4)	(5)	(6)
Lina	B.4 Al	0 4	~ "	-		Unaccounted	%
Line	Month	Gallons	Gailons	Gallons	Other	For Water	Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	1,859	o	959	4	897	
2	Feb-07	1,798	0	928	69	802	
3	Mar-07	2,002	0	1,032	4	966	
4	Apr-07	2,110	0	1,088	104	918	
5	May-07	2,205	0	903	134	1,168	
6	Jun-07	2,052	0	841	504	708	
7	Jul-07	2,472	0	1,013	4	1,455	
8	Aug-07	1,950	0	799	4	1,147	
9	Sep-07	1,733	0	925	59	750	
10	Oct-07	1,870	0	998	139	734	
11	Nov-07	1,691	0	902	4	785	
12	Dec-07	1,716	0	916	4	796	
13	TOTAL	23,457		11,305	1,027	11,125	47.4%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Interlachen Lake/Park Manor Docket No. 080121-WS

Page: Preparer: 1 of 1 J Lihvarcik

Historical Test Year Ending December 31, 2007

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.

	-	. (1)	(2)	(3)	(4)	(5)	(6) Total Purch.
Line	Month		Individual Plant	t Flows		Total Plant	Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	46	0	0	0	46	0
2	Feb	79	Ö	Ö	Ō	79	0
3	Mar	92	Ō	0	0	92	0
4	Apr	78	0	0	0	78	0
5	May	76	0	0	0	76	0
6	Juń	104	0	0	0	104	0
7	Jul	132	0	0	0	132	0
8	Aug	130	0	0	0	130	0
9	Sep	116	0	0	0	116	0
10	Oct	196	0	0	0	196	0
11	Nov	116	0	0	0	116	0
12	Dec	108	0	0	0	1 0 8	0
13	Total	1,273	0	0	0	1,273	0

Water Treatment Plant Data

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: F-3 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.			1,115,600
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		10/11/07	185,200
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 2 3 4 5	10/11/07 10/26/07 10/10/07 10/05/07 10/09/07 Average	185,200 77,000 63,700 63,400 61,400 90,140
4	Average Daily Flow			64,265
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			0

Sewer Treatment Plant Data

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

rainfall periods.

Historical Test Year Ending December 31, 2007

Schedule:

F-4 1 of 1

Page: 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.		15,000
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	<u>October</u>	6,000

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

F-5

Schedule: Page: Preparer:

1 of 1 J Guastella

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

w	(1) /ELLS, Interim	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Peak Hour.	Excess Unaccounted	MD less Excess Unaccounted	PH less Excess Unaccounted	interim Margin		Maximum	Total Well	Remaining	Wells Interim		
Line No.	Storage	Max Day (GPM)	MD X 2 (GPM)	for Water (GPM)	for Water (GPM)	for Water _(GPM)	Reserve Ratio	Demand (GPM)	Supply Well (GPM)	Capacity (GPM)	Well Capacity (GPM)		Wells Interim U&U Used	
1	yes	128.61	257.22	16.70	111.91		1.05	118.00	180	360	180	65.56%	65 56%	

WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	Permanent	Wells
		Multiple	Max Day	Reserve	for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	<u>Ratio</u>	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	yes	yes	128.61	1.05	16.70		•	171,235	180	360	-	172,800	99.09%	100.00%

^{5 *} Systems where the calculated Used & Useful percentage is 90% or greater are considered to be 100% Used & Useful.

STORAGE

	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent I	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	_	Storage U&U S	
_	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	90,140	180,280	25,000	7	100.00%	Yes	185,200	1.05	24,053		171,235	25,000	684.94%	100.00%

Used and Useful Calculations Sewer Treatment Plant Florida Public Service Commission

Schedule:

F-6 1 of 1

Page: Preparer:

J Guastella

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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)
						Adjusted					
	Average Daily					Average Daily		Treatment			
Line	Demand			Excess I&I	Margin	Demand	Plant Capacity	U&U	Treatment		
No.	(GPD)	Treated (GPD)	l&l%	(GPD)	Reserve Ratio	(GPD)	(GPD)	Calculated	U&U Used		
											
1	3,486	7,559 N	√A	-	0.81	2,826	15,000	18.84%	100.00%		

² This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

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	1 ,363	10,904	-	•	10,904	2.07	1,033	376,890	123,540	500,430	1,235,400
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% of Excess I&I Calculated	% of Excess I&I Used
4	90.37%	1,116,400	893,120	119,000	114,240	1,007,360	1,507,790	1,270,000	(237,790)	N/A	N/A

Used and Useful Calculations

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule:

F-7

Interlachen Lake/Park Manor

Page:

1 of 1

Docket No. 080121-WS

Preparer:

J Guastella

Historical Test Year Ending December 31, 2007

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

	(1)	(2)	(3)	(4)	(5)
Line	ERCs	Lots Fronting	U&U as	Interim	Permanent
No.	2012*	Mains	Calculated	U&U Used	U&U Used
Water					
1	319.5	375	85.20%	85.20%	85.20%

Sewer

2

29.0

32

90.63%

90.63%

100.00%

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

^{* 2012} Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: F-8 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).

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	<u>Meters</u>	ERCs	Trend	Increase	
WATER						
1	2003	274.5	278.5	277.3		
2	2004	279.5	281.5	281.0		
3	2005	282.6	282.6	284.7		
4	2006	285.2	286.4	288.4		
5	2007	293.0	294.5	292.1		
6	2008			295.8	1.26%	
7	2009			299.5	1.25%	
8	2010			303.2	1.23%	
9	2011			306.9	1.22%	
10	2012			310.5	1.20%	5 yrs beyond 2007
<u></u>	<u>-</u>		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	0.000	·	
			X Coefficient(s)	3.692		
SEWER						
11	2003	31.0	35.0	34.2		
12	2004	31.0	33.0	33.2		
13	2005	31.0	31.0	32.2		
14	2006	30.9	30.9	31.2		
15	2007	31.0	31.0	30.2		
16	2008			29.2	-3.34%	
17	2009			28.1	-3.46%	
18	2010			27.1	-3.58%	
19	2011			26.1	-3.72%	
20	2012			25.1	-3.86%	5 yrs beyond 2005

X Coefficient(s) (1.008)

Equivalent Residential Connections - Water

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custom	ers	SFR	Gallons/	Total	Total	Annual
Line		D- 1- 1		<u>.</u>	Gallons	SFR	Gallons	ERCs	% Incr.
No.	<u>Year</u>	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2003	261	270	265.5	12,599	47.454	13,132	276.7	
							·		
2	2004	270	266	268.0	12,652	47.209	12,881	272.9	-1.40%
3	2005	266	266	266.0	10 240	46 405	10 500	074.4	0.000/
0	2005	200	200	200.U	12,349	46.425	12,588	271.1	-0.62%
4	2006	266	264	265.0	11,995	45.264	12,274	271.2	0.01%
							·		
5	2007	264	254	259.0	11,360	43.860	11,506	262.3	-3.25%
				Average G	rowth Throu	igh 5-Year Pe	eriod (Col. 8)		-1.33%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year_	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2003	27	27	27.0	1,247	46.185	1,649	35.7	
2	2004	27	27	27.0	1,507	55.815	1,620	29.0	-18.71%
3	2005	27	26	26.5	1,154	43.547	1,378	31.6	9.02%
4	2006	26	26	26.0	1,065	40.962	1,259	30.7	-2.87%
5	2007	26	23	24.5	791	32.286	911	28.2	-8.20%

Average Growth Through 5-Year Period (Col. 8) -5.71%

Interlachen Lake/Park Manor INTERIM RATE SCHEDULES Revision 1

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

Rate Schedule - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor 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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited	ł	Present	Unlimited	Limited
<u>No.</u>	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		49.9%	37.8%	SEWER		104.1%	49.3%
1	Residential				Residentia)			
2	5/8" X 3/4"	10.25	15.36	14.12	All Meter Sizes	29.80	60.81	44.49
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	Gallonage, Block 1	3.89	5.83	5.36	Gallonage cap (gallons)	6,000	6,000	6,000
13	Block 2	3.89	5.83	5.36	Gallonage charge	5.95	12.14	8.88
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"	29.80	60.81	44,49
17	3/4"	15.39	23.07	21.20	3/4"	44.68	91,18	66.71
18	1"	25.64	38.43	35.33	1"	74.49	152.01	111,22
19	1-1/2"	51.29	76.88	70.67	1-1/2"	148.97	304.00	222.42
20	2"	82.07	123.01	113.07	2"	238.36	486.42	355.88
21	3"	164,14	246.03	226.15	3*	476.72	972.84	711.76
22	4"	256.46	384.40	353.34	4"	744.88	1,520.07	1,112,13
23	6"	512.93	768.82	706.70	6 "	1,489.73	3,040.07	2,224,21
24	8"	820.69	1,230.12	1,130.73	8"	2,383.58	4,864.14	3,558,76
25	10"	1,179.75	1,768.31	1,625.43	10"	3,426.40	6,992.20	5,115.72
26	Gallonage charge	3.89	5.83	5.36	Gallonage charge	7.13	14.55	10.65
27	Fire Protection				Flat Rate			
28	2"	6.85	10.27	9.44	Res. Wastewater Only	49.36	100.73	73.70
29	3"	13.68	20.50	18.85	Cmrl. Wastewater Only	49.36	100.73	73.70
30	4"	21.37	32.03	29.44	Sprinkler Heads	-	,00.70	75.70
31	6"	42.74	64.06	58.89	Reuse	-	_	_
	8"						_	-
	10"							
32 33	8"	68.38 98.31	102.49 147.36	94.21 135.45	713430			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor 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

	(1)	(2)	(3)	(4)	(5)	(6)
	.,	Adjusted	Adjustments	Adjustments	Interim	
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s)
WAT	ER		,			
1	Utility Plant in Service	170,289	(16,908)	0	153,381	A-5
2	Utility Land & Land Rights	4,306		0	4,306	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(65,070)	6,520	0	(58,550)	A-9
5	Less: CIAC	(75,322)	0	0	(75,322)	A-12
6	Accumulated Amortization of CIAC	37,375	0	0	37,375	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	29,537		0	29,537	A-1
11	Total Rate Base	101,116	(10,388)	0	90,728	
SEW	/ER					
12	Utility Plant in Service	59,088	(1,206)	0	57,882	A-6
13	Utility Land & Land Rights	1,011	• / /	0	1,011	A-6
14	Construction Work in Progress	. 0		0	0	A-2
15	Less: Accumulated Depreciation	(34,902)	729	0	(34,172)	A-10
16	Less: CIAC	(738)	0	0	(738)	A-12
17	Accumulated Amortization of CIAC	`680	0	0	680	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	3,929		0	3,929	A-2
21	Total Rate Base	29,068	(476)	0	28,592	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []
Water [X] Sewer [X]

Schedule:

G-3

Page: Preparer: 1 of 1

R Griffin

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

,	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE	FOR INTERIM RATE P	URPOSES
2			
3	Utility Plant in Service	(16,908)	(1,206)
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	6,520	729
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	(10,388)	(476)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor 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) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9) FWS Consol.	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	Interim	Standalone	Unlimited	Supporting
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate	er									<u> </u>
1	Water Sales Revenues	75,279		0	75,279	14,966	90,245	19.88%	49.9%	E-2w
2	Other Revenues	740		0	740	0	740	_		E-2w
3	OPERATING REVENUES	76,019	0	0	76,019	14,966	90,985			
4	Operation & Maintenance	64,947		0	64,947	221	65,168			B-5
5	Depreciation, net of CIAC Amort.	4,855	(104)	0	4,751		4,751			B-13
6	Amortization	1,402		0	1,402		1,402			
7	Taxes Other Than Income	6,528	1,898	0	8,426	673	9,099			B-15
8	Provision for Income Taxes	(2,082)		0	(2,082)	5,428	3,347	_		C-1
9	OPERATING EXPENSES	75,651	1,794	0	77,445	6,322	83,767			
10	NET OPERATING INCOME	368	(1,794)	0	(1,426)	<u>8,644</u>	7,218	_		
11	RATE BASE	96,691		····	96,691		96,691	•		A-1
12	RATE OF RETURN	0.38%			-1.47%		7.47%	•		
Sew	er									
13	Sewer Sales Revenues	14,924		0	14,924	20,192	35,116	135.30%	104.1%	E-2s
14	Other Revenues	0		0	. 0	0	0			E-2s
15	OPERATING REVENUES	14,924	0	0	14,924	20,192	35,116	•		
16	Operation & Maintenance	25,855		0	25,855	298	26,153			B-6
17	Depreciation, net of CIAC Amort.	2,586	0	0	2,586		2,586			B-14
18	Amortization	185		0	185		185			
19	Taxes Other Than Income	747	1,330	0	2,077	908	2,985			B-15
20	Provision for Income Taxes	(6,301)		0	(6,301)	7,324	1,023	_		C-1
21	OPERATING EXPENSES	23,072	1,330		24,402	8,530	32,932	-		
22	NET OPERATING INCOME	(8,148)	(1,330)	0	(9,478)	11,662	2,184	_		
23	RATE BASE	29,068	***		29,068		29,068	_		A-2
24	RATE OF RETURN	-28.03%			-32.61%		7.51%	•		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [] Water [X] Sewer [X]

Schedule: Page:

G-5 1 of 1

Preparer:

S Szczygiel

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

Line	(1)	(2)	(3)
No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2009		Gewei
1 2	Depreciation Expense for Interim Rate purposes	(104)	0
3	For Water details see schedules B-13, F-5 For Sewer details see schedules B-14, F-6		
4	For Sewer details see scriedules B-14, F-6	o, and r-/	
5	Property Taxes for Interim Rate purposes	1,898	1,330
6	For details see schedule B-15		
	UTILITY PRO IFOTED REVENIUE RECUI	DENENT AD HIGHERTA	
	UTILITY PROJECTED REVENUE REQUI	REMENT ADJUSTMENTS	
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	14,966	20,192
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	221	298
12	TAVES OF LED THAN INCOME TAV		
13 14	TAXES OTHER THAN INCOME TAX BAF on Revenue Adjustment @ 4.50%	C70	000
15	RAF on Revenue Adjustment @ 4.50%	673	909
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	76,019	14,924
18	Plus Required Revenue Adjustment	14,966	20,192
19	Rate Year Revenue at Proposed Rates	90,985	35,116
20	•		
21	Less Operating Expenses Before Income Taxes	(80,420)	(31,909)
22	Less Interest Expense	(1,889)	(556)
23 24	Taxable Income	8,676	2,651
2 4 25	Income Tax at Composite Rate of 38.58% Less Income Tax at Present Rates	3,347	1,023
26	Less income rax at Flesent nates	2,082	<u>6,301</u>
27	Income Tax Adjustment	5,428	7,324

Schedule of Requested Cost of Capital

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []
Water [X] Sewer [X]

Schedule: Page: G-6 1 of 1

Preparer:

\$ Anzaldo

-	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled To Requested		Cost	Weighted Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	34,864	36.06%	5.10%	1.84%	1,779	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	57,629	59,60%	9.25%	5.51%	5,329	D-2
5	Customer Deposits	1,831	1.89%	6.00%	0.11%	110	D-2
6	Accumulated Deferred Income Taxes	2,367	2.45%	0.00%	0.00%	0	D-2
7	Total	96,691	100.00%	-	7.47%	7,218	
SEW	/ER						
8	Long-Term Debt	10,655	36.65%	5.10%	1.87%	544	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	17,612	60.59%	9.25%	5.60%	1,629	D-2
12	Customer Deposits	197	0.68%	6.00%	0.04%	12	D-2
13	Accumulated Deferred Income Taxes	605	2.08%	0.00%	0.00%	0	D-2
14	Total	29,068	100.00%	-	7.51%	2,184	, I

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