DOCUMENT NUMBER-DATE

Kings Cove Water and Sewer

Docket No. 080121-WS

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

Lake County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

CMP
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Aqua Utilities Florida, Inc.

Filed May 2008

Kings Cove RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Schedule: A-1 Page: 1 of 1

Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

Preparer: R Griffin/J Guastella

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

	(1)	(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	324,081	(33,048)	291,032	30,987	322,020	A-5
2	Utility Land & Land Rights	1,907	69	1,976	o	1,976	A -5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A -7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(139,616)	5,790	(133,826)	14,064	(119,762)	A-9
6	Less: CIAC	(97,354)	(3,785)	(101,139)	0	(101,139)	A-12
7	Accumulated Amortization of CIAC	55,485	(4,682)	50,803	0	50,803	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		o	0	0	0	A-16
11	Working Capital Allowance	0	13,415	13,415	8,555	21,971	A-17, A-3
12	Total Rate Base	144,503	(22,240)	122,262	53,607	175,869	

Schedule of Sewer Rate Base

Florida Public Service Commission

Kings Cove Docket No. 080121-WS Schedule: A-2 Page: 1 of 1

Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma 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)	(3)	(4)	(5)	(6)	(7)
			rical Test Year		Pro Forma T		•
		Average		Adjusted		Adjusted	0
Line		Balance		Average	A -12	Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	461,697	(58,334)	403,363	3,099	406,462	A -6
2	Utility Land & Land Rights	13,314	75	13,389	0	13,389	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A- 7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(198,597)	(4,636)	(203,232)	(11)	(203,243)	A -10
6	Less: CIAC	(163,110)	(7,002)	(170,111)	0	(170,111)	A -12
7	Accumulated Amortization of CIAC	115,309	(16,010)	99,299	0	99,299	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	12,234	12,234	8,187	20,421	A-17, A-3
12	Total Rate Base	228,614	(73,672)	154,942	11,275	166,217	- =

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3 Page: 1 of 2

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description		30	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	10,514	10,061	•
3	Allocation of Corp Structures & Improvements	1,221	1,169	
4	PSC Audit Adjustments	(44,784)	(69,564)	
5 6	T-1-1 0007 A.B. 1			
	Total 2007 Adjustments	(33,048)	(58,334)	
7	Due France & Breaker at		•	
8 9	Pro Forma Adjustments			
10	Allocation of Corporate IT	3,238	3,099	
11	Meter replacement cost	43,260	NA	
12	(Less) Retirement of existing meters	(15,511)	NA	
13		-		
14			-	
15		-		
16	Total Pro Forma Adjustments	30,987	3,099	
17	vertail vertai	50,567	3,033	
18	UTILITY LAND & LAND RIGHTS			A 5 A 6
19	PSC Audit Adjustments	69	75	A-5, A-6
20	Total 2007 Adjustments	69	75	
21	•			
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	 -		N-7
24	•		-	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable		 	
27	••		***************************************	
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,439	1,377	7,0,7,10
30	Allocation of Corp Structures & Improvements	125	120	
31	PSC Audit Adjustments	(6,258)	3,888	
32	PSC Depr Rate Correction	(1,096)	(749)	
33		· · ·	-	
34	Total 2007 Adjustments	(5,790)	4,636	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	11	11	
38	Meter Replacements			
39	Retirement of existing meters	(15,511)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	694	NA	
41	Salvage	742	NA	
42		-		
43 44			-	
44 45		•		
46	Total Pro Forma Adjustments	(14,064)	11	
47	. one i to to the requolitions	(14,004)	11	
7,				

Kings Cove 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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules A-12
1	PSC Audit Adjustments	3,785	7,002	A-12
2	Total 2007 Adjustments	3,785	7,002	
	Total 2007 Adjustitients	3,700	7,002	
4 5	Pro Forma Adjustments			
6	Pro Porma Adjustments			
7	Total Pro Forma Adjustments	-		
8	Total To Forma Adjustments			
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	(5,957)	(18,258)	A-14
11	PSC Depr Rate Correction	1,274	2,248	
12	Total 2007 Adjustments	(4,682)	(16,010)	
13	(Old 2007 / Injective in	(1,100)	(13)=15)	
14	Pro Forma Adjustments			
15	1 to 1 office Adjustments			
16	Total Pro Forma Adjustments	+		
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	•	-	
20	FF			
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23	••			
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	•	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	13,415	12,234	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	8,555	8,187	

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

Florida Public Service Commission

Kings Cove
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 with the date	that rate base was last estab	lished by PSC
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	227,038	357,371
	1998		
10	Additions	0	0
11	Retirements	0	0
	Adjustments	0_	0
13	12/31/98 Balance	227,038	357,371
	1999		
14	Additions	9,451	13,315
15	Retirements	0	0
16	Adjustments	0_	0
17	12/31/99 Balance	236,489	370,686
	2000		
18	Additions	0	0
19	Retirements	0	0
20 21	Adjustments 12/31/00 Balance	0.000.400	0.70.000
21		236,489	370,686
00	2001	.	
22	Additions	34,094	16,367
23	Retirements	0	0
24 25	Adjustments 12/31/01 Balance	0	0
20	12/31/01 Dalance	270,583	387,053

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

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of

Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-4 continued

	(1)	(2)	(3)
Line		Water	Sewer
No.		Year End	Year End
<u> 1NO.</u>	Description	Balance	Balance
	2002		
26	Additions	58,079	9,626
27	Retirements	0	(200)
28	Adjustments	0	0
29	12/31/02 Balance	328,662	396,479
	2003		
30	Additions	4,632	428
31	Retirements	4,632 (9,451)	428 (13,804)
32	Adjustments	(9,451)	(13,00 4)
33	12/31/03 Balance	323,843	383,103
		020,040	505,105
	2004		
34	Additions	28,706	23,316
35	Retirements	0	0
36	Adjustments	<u> </u>	0
37	12/31/04 Balance	352,549	406,419
	2005		
38	Additions	10,857	21,952
39	Retirements	(241)	(428)
40	Adjustments	0	0
41	12/31/05 Balance	363,165	427,943
	0000	•	,
42	2006 Additions	40.400	20.422
43	Retirements	10,488	93,403
44	Adjustments	(24,468) 0	(5,771) 0
45	12/31/06 Balance	349,185	515,575
		349,165	515,575
	2007		
46	Additions	458	13,232
47	Retirements	(16,281)	(59,905)
48	Adjustments	(54,237)	(69,483)
49	Allocations	13,699	13,109
50	12/31/07 Balance	292,824	412,528

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page: A-5 1 of 3

Preparer:

R Griffin/J Guastella

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

		(1)		(3) al Test Ye		(5) Pro Fo r	(6) m <u>a Adjus</u> t	
Line	Acct		Adjusted	Non-Use	ed & Useful		Non-Use	ed & Usefu
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANG	BIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	(
3	302.1	Franchises	918	0.00%	ől	Ö	0.00%	Ò
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ŏl	ō	0.00%	(
5		E OF SUPPLY & PUMPING PLANT	•		•]	Ū	0.0070	,
6	303.2	Land & Land Rights	0	0.00%	١٥	0	0.00%	(
7	304.2	Structures & Improvements	0	0.00%	ol	Ō	0.00%	
8	305.2	Collect. & Impound Reservoirs	0	0.00%	o l	Ō	0.00%	(
9	306.2	Lake, River & Other Intakes	0	0.00%	o l	ō	0.00%	(
10	307.2	Wells & Springs	10,600	0.00%	ōl	0	0.00%	(
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ōl	ō	0.00%	
12	309.2	Supply Mains	1,448	0.00%	0	0	0.00%	1
13	310.2	Power Generation Equipment	18,276	0.00%	ō	0	0.00%	
14	311.2	Pumping Equipment	12,414	0.00%	ō	Ō	0.00%	
15	339.2	Other Plant & Misc. Equipment	0	0.00%	o l	ō	0.00%	
16		TREATMENT PLANT	•	******	Ĭ.	-	0.0075	
17	303.3	Land & Land Rights	1,976	0.00%	١٥	0	0.00%	
18	304.3	Structures & Improvements	151,894	0.00%	o l	Ō	0.00%	
19	311.3	Pumping Equipment	2,421	0.00%	o l	ō	0.00%	
20	320.3	Water Treatment Equipment	825	0.00%	ő	Ō	0.00%	
21	339.3	Other Plant & Misc. Equipment	14,214	0.00%	ŏ	o	0.00%	
22		MISSION & DISTRIBUTION PLANT	1-1,-1	0.0070	Ĭ,	J	0.0070	
23	303.4	Land & Land Rights	0	0.00%	اه	0	0.00%	
24	304.4	Structures & Improvements	Ö	0.00%	o l	Ö	0.00%	
25	311.4	Pumping Equipment	ō	0.00%	o l	ō	0.00%	
26	330.4	Distr. Reservoirs & Standpipes	25,219	0.00%	o l	Ō	0.00%	
	331.4	Transm. & Distribution Mains	1,851	0.00%	ŏ	Ö	0.00%	
28	333.4	Services	6,047	0.00%	ŏl	ŏ	0.00%	
	334.4	Meters & Meter Installations	15,523	0.00%	ŏ	27,749	0.00%	
30	335.4	Hydrants	0	0.00%	ŏl	0	0.00%	
31	336.4	Backflow Prevention	Ö	0.00%	ŏĺ	Ö	0.00%	
32	339.4	Other Plant & Misc. Equipment	Ö	0.00%	ŏl	0	0.00%	
33		AL PLANT	•	0.0070	~\	J	0.0075	
34	303.5	Land & Land Rights	0	0.00%	٥	0	0.00%	
	304.5	Structures & Improvements	2,029	0.00%	ő	ő	0.00%	
	340.5	Office Furniture & Equipment	2,029	0.00%	ő	Ö	0.00%	
37	340.51	Computer Equipment	10,514	0.00%	ŏ	3,238	0.00%	
	341.5	Transportation Equipment	0,014	0.00%	ŏl	0,200	0.00%	
39	342.5	Stores Equipment	ő	0.00%	ő	ō	0.00%	
	343.5	Tools, Shop & Garage Equipment	354	0.00%	ő	Ö	0.00%	
4 1	344.5	Laboratory Equipment	0	0.00%	ő	Ö	0.00%	
12	345.5	Power Operated Equipment	ő	0.00%	ŏ	Ö	0.00%	
13	346.5	Communication Equipment	0	0.00%	ŏ	Ö	0.00%	
	347.5	Miscellaneous Equipment	2,600	0.00%	ő	Ö	0.00%	
45	348.5	Other Tangible Plant	13,886	0.00%	ŏ	o	0.00%	
				_	0	30,987	_	

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page: 2 of 3

Preparer: R Griffin/J Guastella

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

	· ·								•						
Line Acc	(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	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 INTA	NGIBLE PLANT														
2 301.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1		918	918	918	918	918	918	918	918	918	918	918	918	918	918
4 339.1		0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0	0
	RCE OF SUPPLY & PUMPING PLANT	-	_	_	_	_	_	_	-	-	•	_			
6 303.2		a	n	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2		ă	Ď	ō	ñ	ō	ō	ŏ	ō	ō	ō	0	0	0	0
8 305.2	· · · · · · · · · · · · · · · · · · ·	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ō	ō	ō	Ō	Ó	0
9 306.2	Lake, River & Other Intakes	Ō	0	Ó	0	Ó	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	10.600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11 308.2	! Infiltration Galleries & Tunnels	. 0	· o	. 0	Ó	. 0	´ o	. 0	. 0	0	. 0	Ö	0	0	0
12 309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
13 310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
14 311.2	Pumping Equipment	12,590	12,590	12,590	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,414
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	Ō	0	0	0	0	0	0	0	0	0
16 WAT	ER TREATMENT PLANT														
17 303.3	Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,976	1,907
18 304.3	Structures & Improvements	165,467	163,116	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	151,894
19 311.3	Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20 320.3	Water Treatment Equipment	552	552	552	552	552	996	996	996	996	996	996	996	996	825
21 339.3	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
22 TRAN	NSMISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219
27 331.4	Transm. & Distribution Mains	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	56,163	5 6,163	56,163	(6 7,707)	46,634
28 333.4	Services	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047
29 334.4	Meters & Meter Installations	15,722	15,497	15,497	15,497	15,497	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,523
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	D	0	0	0	0	0	0	0	0
33 GEN	ERAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5		807	807	807	807	807	807	807	807	807	807	807	807	807	807
36 340.5		0	0	O	0	0	0	0	0	0	0	0	0	0	0
37 340.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5		354	354	354	354	354	354	354	354	354	354	354	354	35 4	354
41 344.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5		0	0	0	0	0	0	0	0	o	0	0	0	0	0
43 346.5		0	0	0	0	0	0	0	0	0	0	O	0	0	0
44 347.5	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45 348.5	6 Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46 TG	OTAL	349,185	346,609	333,133	332,904	332,904	333,362	333,362	333,362	333,362	333,362	333,362	333,362	209,567	325,987
47	Subtotal Land 9 Land Dicks	1.004	1.004	1.001	4.004	1.001	1.004	4.004	1.001	1.001	1.001	1.001	1.004	1,976	1,907
47	Subtotal Land & Land Rights	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,5/0	1,907

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Kings Cove

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	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANO	SIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	o	0	0	0	0	0	o	0
3	302.1	Franchises	918	918	918	918	918	918	918	918	918	918	918	918	918	918
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT											•			
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	O	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	309.2	Supply Mains	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
	310.2	Power Generation Equipment	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276	18,276
	311.2	Pumping Equipment	12,590	12,590	12,590	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,361	12,414
	339,2	Other Plant & Misc. Equipment	0	0	0	0	0	0	O	0	0	0	0	0	0	0
16		TREATMENT PLANT														
17	303.3	Land & Land Rights	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976
		Structures & Improvements	165,467	163,116	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	149,640	151,894
		Pumping Equipment	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421
20	320.3	Water Treatment Equipment	552	552	552	552	552	996	996	996	996	996	996	996	996	825
21	339.3 TDANC	Other Plant & Misc. Equipment	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
22 23	303.4	MISSION & DISTRIBUTION PLANT Land & Land Rights	•	•	•	•	•	•	_	•	_		•	_		•
		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25,219	25.219	25,219			•
27	331.4	Transm. & Distribution Mains	1,851	1,851	1.851	1.851	1,851	1,851	1.851	1,851	1,851	1,851	1,851	25,219 1,851	25,219 1,8 5 1	25,219 1,851
28	333.4	Services	6.047	6.047	6.047	6.047	6,047	6.047	6.047	6.047	6,047	6,047	6,047	6.047	6.047	6.047
	334.4	Meters & Meter Installations	15.722	15.497	15.497	15,497	15,497	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,511	15,523
30	335.4	Hydrants	10,722	15,467	15,437	0,407	0	15,511	15,511	13,311	13,511	13,511	10,511	116,61	10,011	15,525
31	336.4	Backflow Prevention	ő	ő	ő	ő	ő	ő	ő	ő	ŏ	Ô	0	ñ	ñ	ő
		Other Plant & Misc. Equipment	Ď	ŭ	ŏ	ő	ō	ő	ő	ō	ñ	Ö	ň	ŏ	ő	ñ
33		AL PLANT	•	•	-	•	•		•	•	•	•	·	ŭ	J	·
34	303.5	Land & Land Rights	0	0	0	0	o	0	0	0	0	0	0	O	0	0
35	304.5	Structures & Improvements	1.989	2.013	2.013	2.013	2,013	2,042	2,042	2.042	2,042	2,042	2,042	2,042	2,042	2,029
36	340.5	Office Furniture & Equipment	0	0	. 0	0	0	0	0	, 0	0	0	Ō	-,	-,	_,_ 0
37	340.51	Computer Equipment	8,305	8,688	9,466	9,577	9,854	10,066	10,405	10,628	11,317	11,744	11,848	12,316	12,464	10,514
38	341.5	Transportation Equipment	. 0	0	Ö	. 0	. 0	´ 0	´ o	. 0	Ó	· o	. 0	0	0	´ o
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	354	354	354	354	354	354	354	354	354	354	354	354	354	354
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	O	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
45	348.5	Other Tangible Plant	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886
46	TOT	AL	304,435	302,265	289,567	289,449	289,726	290,426	290,764	290,988	291,676	292,104	292,207	292,676	292,824	293,008
4-		C Assert Land C A Click	107	4.000	4.075	4.675	4.076	4.075	1.075	4.075	4.075	4.075	4.456			
47		Subtotal Land & Land Rights	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976	1,976

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Kings Cove

63

TOTAL

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

Preparer:

A-6 1 of 3

Page:

R Griffin/J Guastella

Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service (2) (3)(4) (5) (6) Pro Forma Adjustments Historical Test Year 2007 Line Non-Used & Useful Non-Used & Useful Acct Adjusted No. No. Account Name Balance Balance Amount Amount INTANGIBLE PLANT 1 351.1 Organization 0.00% 0.00% 0 3 352.1 Franchises ሰ 0.00% 0.00% a 0 0 389.1 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 0 0 COLLECTION PLANT 5 353.2 Land & Land Rights 0 0.00% O 0 0.00% 354.2 Structures & Improvements 3,933 0.00% 0.00% 7 0 0 0 8 355.2 Power Generation Equipment 0.00% 0 0 0.00% 0 0 Collection Sewers - Force 360.2 0.00% q 23,407 0 0 0.00% 0 10 361.2 Collection Sewers - Gravity 28,197 0.00% 0.00% O n ٥ Special Collecting Structures 11 362.2 0.00% 0 0.00% 0 12 363.2 Services to Customers 5,000 0.00% n n 0.00% n Flow Measuring Devices 13 364.2 0.00% 0 0 0.00% 0 14 365.2 Flow Measuring Installations 0.00% 0 O 0 0.00% 0 Other Plant & Misc. Equipment 15 389.2 0.00% 0.00% 0 0 0 16 SYSTEM PUMPING PLANT 17 Land & Land Rights 0.00% 0.00% 353.3 75 0 0 0 18 354.3 Structures & Improvements 0.00% 0 0.00% 0 0 0 Power Generation Equipment 19 355.3 27,192 0.00% 0.00% 0 n O 370.3 Receiving Wells 20 626 0.00% 0 0.00% O 21 371.3 Pumping Equipment 26,564 0.00% 0 0.00% 0 O Other Plant & Misc. Equipment 22 389.3 0.00% 0.00% 0 0 0 TREATMENT AND DISPOSAL PLANT 23 24 353.4 Land & Land Rights 13,314 0.00% 0.00% 0 0 0 Structures & Improvements 25 354.4 0.00% 210,667 0.00% Λ 0 O 26 355.4 Power Generation Equipment 0.00% 0 0 0.00% 0 Treatment & Disposal Equipment 27 380.4 12,667 0.00% 0 0 0.00% 0 28 381.4 Plant Sewers 0.00% 0.00% 0 0 0 0 29 382.4 **Outfall Sewer Lines** 0 0.00% 0 0.00% 0 30 389.4 Other Plant & Misc. Equipment 3,192 0.00% 0 0.00% 0 0 RECLAIMED WATER TREATMENT PLANT 31 32 353.5 Land & Land Rights n 0.00% n 0 0.00% n 33 354.5 Structures & Improvements 0.00% 0 0 0 0.00% 0 **Power Generation Equipment** 34 355.5 n 0.00% 0.00% 0 0 0 35 371.5 **Pumping Equipment** 0 0.00% 0 0 0.00% 0 36 374.5 Reuse Distribution Reservoirs 0 0.00% 0 0 0.00% 0 37 380.5 Treatment & Disposal Equipment 251 0.00% 0.00% 0 0 0 38 381.5 Plant Sewers 0.00% 0 0.00% 0 Other Plant & Misc. Equipment 39 389.5 0 0.00% O 0.00% 0 0 RECLAIMED WATER DISTRIBUTION PLANT 40 Franchises 41 352.6 0 0.00% a n 0.00% ٥ 42 353.6 Land & Land Rights 0 0.00% 0.00% 0 0 Structures & Improvements 43 354.6 0.00% 0 0.00% a n n 355.6 Power Generation Equipment 0 0.00% 0 0.00% 0 0 366.6 Reuse Services 45 n 0.00% 0 n 0.00% O 367.6 46 Reuse Meters & Meter Installations 0 0.00% 0 0 0.00% 0 47 371.6 **Pumping Equipment** 1,514 0.00% 0 0 0.00% 0 375.6 Reuse Transmission & Distr. Sys. 48 O 0.00% 0 0 0.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0 **GENERAL PLANT** 50 51 353.7 Land & Land Rights n 0.00% 0 0 0.00% 0 Structures & Improvements 52 354.7 1,169 0.00% 0 0 0.00% 0 53 390.7 Office Furniture & Equipment 0.00% 0.00% 0 0 0 0 Computer Equipment 390.71 54 10,061 0.00% 0 3,099 0.00% 0 55 391.7 Transportation Equipment 0 0.00% 0 0 0.00% 0 392.7 Stores Equipment 56 0.00% 0 0 0 0.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 0 394.7 Laboratory Equipment 58 0.00% n 0 0 0.00% 0 59 395.7 Power Operated Equipment 0 0.00% 0 0 0.00% 0 396.7 Communication Equipment 60 O 0.00% 0 0 0.00% 0 61 397.7 Miscellaneous Equipment 0.00% 40,835 0 0 0.00% 0 62 398.7 Other Tangible Plant 8,089 0.00% 0.00% 0 0 0

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3,099

416,752

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

Florida Public Service Commission

Schedule: A-6 Page: 2 of 3

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

Kings Cove

Preparer: R Griffin/J Guastella

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

														,	
Line Acc		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	Account Name NGIBLE PLANT	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
2 351.1		٥	0	٥	٥	o	^			_					
3 352.1	Franchises	ŏ	Ö	Ö	ñ	0	0	0	0	0	0	0	0	0	0
4 389.1		0	0	ō	ŏ	ŏ	ő	ő	0	0	0	0	0	0	0
5 COLL 6 353.2	ECTION PLANT						•	-	•	·	•	U	U	0	0
7 354.2		0	0	0	0	0	0	0	0	0	0	0	0	0	o
8 355.2		3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933	3,933
9 360.2		45,003	42,724	0 32,016	0 18,454	0 18,454	0	0	0	0	0	0	0	0	0
10 361.2		28,197	28,197	28,197	28,197	28,197	18,454 28,197	18,454 28,197	18,454 28,197	18,454	18,454	18,454	18,454	18,454	23,407
11 362.2	- Francis	0	0		0	20,137	20,137	20,197	20,197	28,197 0	26,197 0	28,197 0	28,197	28,197	26,197
12 363.2 13 364.2		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5.000	5,000	5,000	0 5,000	0 5,000	0 5.000
14 365.2		0	0	0	0	0	O	0	0	0	0	0,000	3,300	3,000	5,000 0
15 389.2		0	0	0	0	0	ō	0	0	0	0	0	ō	ŏ	ŏ
	EM PUMPING PLANT	U	U	0	0	0	0	0	0	0	0	0	0	0	o o
17 353.3	Land & Land Rights	0	0	О	0	0	0	0	o	0		_	_		
18 354.3		ō	ō	ŏ	ŏ	ő	o o	0	0	0	0	0	0	0	0
19 355.3		27,192	27,192	27,192	27,192	27 192	27,192	27,192	27,192	27,192	27.192	27.192	0 27,192	0 27.192	0 27,192
20 370.3 21 371.3		626	626	626	626	626	626	626	626	626	626	626	626	626	626
22 389.3	Pumping Equipment Other Plant & Misc. Equipment	28,738 n	28,738	28,738	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25,912	25.912	25,912	26,564
	TMENT AND DISPOSAL PLANT	U	0	0	0	0	0	0	0	0	0	0	0	0	0
24 353,4	Land & Land Rights	13,314	13,314	13,314	13,314	13,314	13,314	40.044	*****						
25 354,4	Structures & Improvements	297,155	270,757	279,411	279,411	279,411	279,597	13,314 279,597	13,314 279,597	13,314 279,597	13,314 279,597	13,314	13,314	13,314	13,314
26 355.4	Power Generation Equipment	0	0	. 0	0	0	0	2,3,33,	2/3,537	219,597	279,597 0	279,597 0	279,597 0	279,672	280,230
27 380.4	Treatment & Disposal Equipment	12,535	12,535	12,535	12,352	12,352	12,796	12,796	12,796	12,796	12,796	12,796	12,796	0 12,796	0 12.667
28 381.4 29 382.4	Plant Sewers Outfall Sewer Lines	0	0	Ō	0	0	0	0	. 0	0	0	0	12,750	12,730	12,007
30 389.4	Other Plant & Misc. Equipment	0 3,192	2 100	0	0	0	0	0	0	0	0	0	ō	ŏ	ŏ
31 RECL		3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192
32 353.5	Land & Land Rights	c	0	٥	o	0	0	0	0	n		_	_		
33 354.5	Structures & Improvements	o	ō	ŏ	ŏ	ŏ	ŏ	0	Ů	0	0	0	0	0	0
34 355.5	Power Generation Equipment	0	0	0	0	0	ō	ā	ő	ő	a	0	0	0	0
35 371.5 36 374.5	Pumping Equipment Reuse Distribution Reservoirs	0	0	0	0	0	0	0	Ö	ō	ŏ	ŏ	Ö	o	Ö
37 380.5	Treatment & Disposal Equipment	0 251	0 251	0 251	0		0	0	0	0	0	0	ō	ō	ō
38 381.5	Plant Sewers	201	291 0	251 0	251 0	251 0	251 0	251	251	251	251	251	251	251	251
39 389.5	Other Plant & Misc. Equipment	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0	0	o .	0	0
	AIMED WATER DISTRIBUTION PLANT			_	•	•	·	•	·	Ū	U	0	0	o	0
41 352.6 42 353.6	Franchises	0	0	0	0	0	0	0	0	0	0	a	0	0	
42 353.6 43 354.6	Land & Land Rights Structures & Improvements	0	0	0	0	0	o	0	0	0	ō	ŏ	ŏ	ŏ	ŏ
44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	Ð	0	0	ō	ŏ	ŏ
45 366.6	Reuse Services	0	٥	0	0	0	0	0	0	0	0	0	0	0	o
46 367.6	Reuse Meters & Meter Installations	ō	ŏ	ő	ő	ő	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	0 1,514	1 514	0	0
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	· o	D	0	0	1,514	1,514	1,514	1,514 0	1,514 0	1,514 0
49 389.6 50 GENE	Other Plant & Misc. Equipment RAL PLANT	0	Q	0	0	o	0	0	0	ō	ō	ŏ	ŏ	ŏ	Õ
51 353.7	Land & Land Rights	o	0	0			_	_						•	-
52 354.7	Structures & Improvements	a	0	0	0	0	0	0	0	0	0	o	0	0	0
53 390.7	Office Furniture & Equipment	ő	Ö	ŏ	0	0	0	0	0	0	0	0	0	0	O
54 390.71	Computer Equipment	ō	ō	ŏ	ŏ	ő	ő	0	0	0	0	0	0	0	0
55 391.7	Transportation Equipment	0	٥	ō	Ō	ō	ō	ŏ	ŏ	Ö	0	0	0	0	0
56 392.7 57 393.7	Stores Equipment	0	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ	ŏ	0	Ô
58 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	0	0	0	0	0	0	o	ō	ŏ	ŏ	Ö
59 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	О	0	Ö	ō
60 396.7	Communication Equipment	ő	ő	0	0	0	0	0	0	0	0	0	O	0	0
61 397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	0 40,835	0 40,835	40.935	0 40.00E	0	0	0
62 398.7	Other Tangible Plant	8,089	8,089	8,089	8,089	8,089	8,089	8,089	8,089	40,635 8,089	40,835 8,089	40,835 8,089	40,835 8,089	40,635 8,089	40,835
63 TOT	ral.	515,575	486,897	404 625	/60 c=:	165							0,005	0,009	8,089
64	Subtotal Land & Land Rights			484,843	468,271	468,271	468,902	468,902	468,902	468,902	468,902	468,902	468,902	468,977	475,011
***	CODIONAL LANG & LAND HIGHTS	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314	13,314

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Kings Cove

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

Florida Public Service Commission

Schedule: 3 of 3

Page: Preparer: R Griffin/J Guastella

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

No. Proceed Superson 1,00000 Superson 1,000000 Superson 1,000000 Superson 1	Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Averag
Organization	No. Account Name		Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balanc
Finishidase	INTANGIBLE PLANT 351.1 Organization							•	•			•	^	^	
Other Parks & Mac. Equipment 0 0 0 0 0 0 0 0 0		_		-	-	_	-			-	-	-	•		
LECTION PLANT 2		_	_		-	•	•	•		•		_	_	_	
2	COLLECTION PLANT	·	v		Ū	·	Ū	U	U	U	U	v	•	J	
2. Structures & Improvemental (19.83) 3,503 3,93		٥	n	0	n	0	n	n	0	0	n	0	0	0	
2 Power Generation Equipment 0				•		-	•		-		-	_			3.5
2 Collection Services - Fonce 45,000 42,724 22,117 28,19															-,
2. Collection Severe - Granewy (2019) 22,197 22,19		45.003	42.724	32.016		18.454			18.454	18.454	18.454			18.454	23,
2. Special Collecting Structuries 6 0 D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															28,
2 Few Measuring Discretes	362.2 Special Collecting Structures														
2 Flow Measaning Installations	363.2 Services to Customers	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5.
2 Other Part & Mice. Equipment 3 Lend & January (1997) 3 Lend & Land Regiment 3 Lend & Control (1997) 3 Lend & Land Regiment 3 Lend & Control (1997) 3 Lend & Land Regiment 3 Lend & Control (1997) 4 Lend & Land Regiment 3 Lend & Control (1997) 4 Lend & Land Regiment 3 Lend & Control (1997) 5 Lend & Land Regiment 3 Lend & Control (1997) 5 Lend & Land Regiment 3 Lend & Control (1997) 5 Lend & Control (1997) 5 Lend & Control (1997) 5 Lend & Land Regiment 4 Lend & Land Regiment 4 Lend & Land Regiment 5 Lend & Control (1997) 6 Lend & Control (1997) 7 Lend & Control (1997) 8 Lend & Con		0	0	0	0	0	0	0	0	0	0	0	0	0	
STEM PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
3 and a Land Rights 75 75 75 75 75 75 75 75 75 75 75 75 75		0	0	0	0	0	0	0	0	0	0	0	0	O	
3. STULCTURE & Improvements	SYSTEM PUMPING PLANT														
3. Power Generation Equipment 27,192						75				75					
3 Reculting Wells				-		•					_			_	
3. Pumping Equipment 28,738 28,738 28,738 28,738 28,912 25								27,192	27,192						27
3 Other Plant & Mac. Equipment 1							626								
ATMENT AND DISPOSAL PÍANT 4. Band & Land Rights 13.314 13.3															26
A land A Land Rights 13,314 13,3		0	0	٥	0	0	0	0	0	0	0	0	0	٥	
4. Silvactures à l'improvements 227,957 201,195 209,853 209,853 209,853 210,039 2															
4 Power Generation Equipment 12,95 12,395 12,395 12,395 12,395 12,395 12,395 12,395 12,395 12,395 12,395 12,796															13
Treatment & Disposal Equipment 12,535 12,535 12,535 12,535 12,535 12,335 12,335 12,335 12,335 12,335 12,796 12,				•											210
A Plant Sewers									•						
A Other Plant Alex. Equipment 3,192 3,19															1:
Note Plant & Masc. Equipment 3,192 3,1		-		-			•		•	•	-	•		_	
STAINTEE WATER TREATMENT PLANT				_		•	-	-	•		-		_		
5 Structures & Improvements		3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	:
5. Sincluries à Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		_	_	_	_	_	_	_	_	_	_	_		_	
5.5 Power Generation Equipment 0		_				-	-		-	-	-			-	
5 Purping Equipment		-		_	_	•	•	•	•	•			-	_	
1.5 Rouse Distribution Reservoirs 0		•		•	-	•	•	•	-	•	v	•	-	•	
15 Treatment & Disposal Equipment 251 2		•	_	•	•	•	•	•	v	•	•	-	•	-	
5 Plant Sewers				•							_		-	_	
15 Other Plant & Misc. Equipment 0															
Communication Communicatio		•		-	_	•	_	-	_	•	•	•	•	•	
Section Franchises Section S		Ų	U	U	v	Ü	U	U	U	U	U	U	U	U	
As Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•				•	•	_	•	•	_			•	
Structures & Improvements 0		-	•	-	•	•	•	-	•	•	U	-	•	Ü	
1.5 Newer Generation Equipment 0		•	-	•	-	•	•	•	-	-	-	-	•	•	
Reuse Services		•	_	•	_	•	-	-	•	•	-	-	ů	Ů	
Reuse Meters & Meter Installations 0 0 0 0 0 0 0 0 0		-	-	•	•	•			•	•	•	-	v	Ŏ	
6. Pumping Equipment 1,514 </td <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>_</td> <td>_</td> <td>-</td> <td>_</td> <td>-</td> <td>-</td> <td>0</td> <td>•</td> <td></td>		-		-	-	-	_	_	-	_	-	-	0	•	
8.6 Reuse Transmission & Distr. Sys. 0		-		•	-	•	-	-		•		-		•	
Cother Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•													
NERAL PLANT 7. Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										•	_	•	•	•	
Land & Land Rights 0 0 0 0 0 0 0 0 0	GENERAL PLANT	•	•	•	•	•	•	·	•	•	•	•	•	•	
7. Structures & Improvements 1,131 1,154 1,154 1,154 1,154 1,181 1		٥	n	0	0	0	0	n	0	0	n	0	n	0	
7.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	-	_		-	-		-		_	_	_	-	
7.7 Computer Equipment 7,948 8,314 9,058 9,164 9,429 9,633 9,956 10,171 10,829 11,238 11,338 11,786 11,928 11,238 11,338 11,786 11,928 12,78															
7.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	-	-	-	-	-	-	-	-	_		-	-	1
1.7 Stores Equipment 0															
7. Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	-	-	-	-	•		•	•	_	-	_	-	
.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		ő	ő	ő	Ď	ŏ	ő	•	ő	ō	Ď	á	ŏ	n	
7.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	-	-	-	-			-	-	_	_	ŏ	ñ	
7.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•	-	-	-	-	•		•	-	-	-	ñ	n	
7.7 Miscellaneous Equipment 40,835 40		•	•	-	-	_			•	•	-		-	_	
.7 Other Tangible Plant 8,089		-	40,835	40.835	-	40.835	_	-	-	40,835	_	_	40,835	40,835	4
TOTAL 455,170 426,881 425,571 409,106 409,371 410,233 410,557 410,771 411,430 411,639 411,938 412,386 412,528 4															
	•			•		-	·		· ·	-		<u> </u>			
Subtotal Land & Land Rights 13 389 13 389 13 389 13 389 13 389 13 389 13 389 13 389 13 389 13 389 13 389	TOTAL	455,170	426,881	425,571	409,106	409,371	410,233	410,557	410,771	411,430	411,839	411,938	412,386	412,528	41
	Subtotal Land & Land Rights	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	13,389	1

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

A-7

Page:

1 of 1

Preparer:

J Guastella

Explanation: Provide a summary of the items included in non-used and useful plant for the year. Provide additional support schedules, if necessary.

	(1)	(2) Historical Test Year	(3) Pro Forma 1	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water				
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A -9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
	Sewer				
9	Plant in Service	0	0	0	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	A -10
12	Less: CIAC	0	0	0	A -12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	0	0	0	

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

Florida Public Service Commission

(2)

Kings Cove
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.

(0)

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the da	ite that rate base was last estab	lished by PSC
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	63,724	115,513
·		00,724	110,010
	1998		
10	Additions	7,256	10,577
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	70,980	126,090
	1999		
14	Additions	7,372	11,231
15	Retirements	0	0
16	Adjustments	Ö	Ö
17	12/31/99 Balance	78,352	137,321
		-,	
40	2000 Additions	7.400	44.007
18 19	Retirements	7,496	11,397
20	Adjustments	0 0	0
21	12/31/00 Balance	85,848	0
21	12/3 1/00 Balance	60,646	148,718
	2001		
22	Additions	9,591	11,597
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	95,439	160,315

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

Florida Public Service Commission

Kings Cove

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

(1) Line	(2) Water Year End	(3) Sewer Year End
No. Description	Balance	Balance
2002		
26 Additions	13,961	17,885
27 Retirements	0	(1
28 Adjustments	0	, i
29 12/31/02 Balance	109,400	178,199
2003		
30 Additions	14,596	16,933
31 Retirements	(969)	(1,854
32 Adjustments	0′	(1,00)
33 12/31/03 Balance	123,027	193,278
2004		
34 Additions	17,374	17,036
35 Retirements	0	17,000
36 Adjustments	2	Ċ
37 12/31/04 Balance	140,403	210,315
2005		
38 Additions	16,104	18,613
39 Retirements	(241)	(428
40 Adjustments	` o´	(
41 12/31/05 Balance	156,266	228,500
2006		
42 Additions	15,733	18,626
43 Retirements	(24,468)	(5,771
44 Adjustments	0	(0,,
45 12/31/06 Balance	147,531	241,355
2007		
46 Additions	12,871	16,968
47 Retirements	(16,281)	(59,905
48 Adjustments	(8,744)	2,741
49 Allocations	2,523	2,414
50 12/31/07 Balance	137,900	203,574

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-9 1 of 3

Page: Preparer:

R Griffin/J Guastella

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

		sed and Useful amounts. (1)	(2)	(3)	(4)	(5)	(6)	(7)
				al Test Ye		Pro Fort	na Adjust	
Line			Adjusted		ed & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANO	GIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	91	0.00%	ő	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ŏl	Ö	0.00%	0
5		CE OF SUPPLY & PUMPING PLANT	O	0.0076	۱	· ·	0.0078	J
6	303.2	Land & Land Rights	0	0.00%	ol	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	ŏl	ō	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	ō	Ö	0.00%	ō
9	306.2	Lake, River & Other Intakes	ő	0.00%	ő	Ö	0.00%	Ō
10	307.2	Wells & Springs	5,375	0.00%	ŏ	Ö	0.00%	Ō
11	308.2	Infiltration Galleries & Tunnels	0,57.0	0.00%	ŏl	ō	0.00%	Ŏ
12	309.2	Supply Mains	118	0.00%	ŏl	0	0.00%	ō
13	310.2	Power Generation Equipment	3,250	0.00%	ő	ŏ	0.00%	Ö
14	311.2	Pumping Equipment	3,642	0.00%	ő	ō	0.00%	Ō
15	339.2	Other Plant & Misc. Equipment	0,042	0.00%	ŏl	Ö	0.00%	ō
16		R TREATMENT PLANT	v	0.0070	Ϋ́Ι	Ŭ	0.0070	ŭ
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	78,921	0.00%	ŏ	ŏ	0.00%	ō
19	311.3	Pumping Equipment	424	0.00%	ŏl	ő	0.00%	0
20	320.3	Water Treatment Equipment	(89)	0.00%	ő	Ö	0.00%	Ō
21	339.3	Other Plant & Misc. Equipment	3,988	0.00%	ő	Ö	0.00%	0
22		MISSION & DISTRIBUTION PLANT	0,300	0.0076	Ϋ́Ι	· ·	0.0076	Ū
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	ŏ	0.00%	ŏ	ő	0.00%	0
25	311.4	Pumping Equipment	Ö	0.00%	ŏ	ő	0.00%	Ö
26	330.4	Distr. Reservoirs & Standpipes	3,607	0.00%	ől	ō	0.00%	Ö
27	331.4	Transm. & Distribution Mains	10,187	0.00%	ŏ	ŏ	0.00%	Ö
28	333.4	Services	2,675	0.00%	ő	o	0.00%	0
29	334.4	Meters & Meter Installations	8,263	0.00%	ŏl	(14,075)	0.00%	Ŏ
30	335.4	Hydrants	0,200	0.00%	ŏl	0	0.00%	0
31	336.4	Backflow Prevention	ő	0.00%	ŏl	ō	0.00%	0
32	339.4	Other Plant & Misc. Equipment	ő	0.00%	ŏl	ő	0.00%	Ö
33		AL PLANT	· ·	0.0070	ľΙ	ŭ	0.0070	· ·
34	303.5	Land & Land Rights	0	0.00%	اه	0	0.00%	0
	304.5	Structures & Improvements	182	0.00%	ŏl	ō	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	o l	ō	0.00%	0
37	340.51	Computer Equipment	1,439	0.00%	٥l	11	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	ol	0	0.00%	0
39	342.5	Stores Equipment	Ō	0.00%	ő	Ō	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	50	0.00%	٥l	Ō	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	ō	ō	0.00%	0
42	345.5	Power Operated Equipment	Ō	0.00%	ŏ	ō	0.00%	0
43	346.5	Communication Equipment	ō	0.00%	اة	Ō	0.00%	0
44	347.5	Miscellaneous Equipment	2,473	0.00%	ŏl	Ō	0.00%	0
45	348.5	Other Tangible Plant	9,230	0.00%	ŏ	Ō	0.00%	0
				_			_	
46	TOT	AL	133,826	_	0	(14,064)	_	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page:

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2 of 3 R Griffin/J Guastella Preparer:

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
<u>No.</u>	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1 1	INTANG	SIBLE PLANT														
	301.1	Organization	O	D	0	o	٥	٥	0	0	0	0	0	٥	0	0
	302.1	Franchises	80	82	84	85	87	89	91	93	95	97	99	101	103	91
4 3	339.1	Other Plant & Misc. Equipment	0		0	0	0	0	0	0	Ô	0,	0	101	.00	0
5 5	SOURC	E OF SUPPLY & PUMPING PLANT	_	-	-	-	•	•	•	·	•	•	•		·	·
6 3	303.2	Land & Land Rights	0	0	0	0	0	0	a	0	0	0	a	0	0	٥
7 3	304.2	Structures & Improvements	0	ō	ō	ō	ō	ō	ō	ō	ō	Ö	ñ	ŏ	Ď	Ô
8 3	305.2	Collect & Impound Reservoirs	0	0	٥	O	٥	ō	ō	0	ō	ō	ō	ñ	Ō	ň
9 3	306.2	Lake, River & Other Intakes	o	ā	ō	à	0	ō	ŏ	Ö	Ď	ō	Ď	Ď	ő	ñ
10 3	307.2	Wells & Springs	5,198	5,228	5,257	5,286	5,316	5,345	5,375	5,404	5,433	5,463	5,492	5,522	5,551	5,375
11 3	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	-,	0,102	0,022	0,00.	0,5,5
12 3	309.2	Supply Mains	97	100	104	107	111	114	118	121	125	128	131	135	138	118
13 3	310.2	Power Generation Equipment	2,793	2,869	2,946	3,022	3.098	3,174	3,250	3,326	3,402	3.479	3.555	3.631	3.707	3,250
14 3	311.2	Pumping Equipment	3,508	3,560	3,612	3,435	3,486	3,538	3.589	3,641	3,692	3,744	3,795	3,847	3.898	3,642
15 3	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0,.00	0,047	0,000	0,0,2
16 V	WATER	TREATMENT PLANT						_	_	-	-	·	•	·	•	Ū
17 3	303.3	Land & Land Rights	0	0	0	0	0	o	o	0	0	0	0	0	o	n
18 3	304.3	Structures & Improvements	90,123	88.258	75,227	75,672	76,118	76,563	77.008	77,453	77,898	78,343	78,789	79,234	79,679	79,259
19 3	311.3	Pumping Equipment	363	373	383	394	404	414	424	434	444	454	464	474	484	424
20 3	320.3	Water Treatment Equipment	(106)	(101)	(97)	(92)	(87)	(79)	(71)	(63)	(54)	(46)	(38)	(29)	(21)	(68)
21 3	339.3	Other Plant & Misc. Equipment	3.593	3.652	3,711	3,771	3,830	3,889	3,948	4,007	4,067	4,126	4,185	4,244	4,304	3,948
22 1	TRANS	MISSION & DISTRIBUTION PLANT	-,	-,	-,	-,	0,000	-,000	0,0.0	1,007	4,007	4,120	4,700	4,644	4,007	0,040
23 3	303.4	Land & Land Rights	0	0	0	0	0	0	n	0	a	0	D	0	0	0
24 3	304.4	Structures & Improvements	D	D	ō	0	ō	ō	ō	ā	ā	ō	ő	ŏ	ő	Õ
25 3	311.4	Pumping Equipment	Ó	ò	ŏ	ò	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	o o	o o	ŏ	ő
26 3	330.4	Distr. Reservoirs & Standpipes	3,246	3,306	3,366	3,426	3,486	3,547	3,607	3.667	3,727	3,787	3,847	3,907	3,967	3,607
27 3	331.4	Transm. & Distribution Mains	16,945	17,069	17,192	17,315	17,438	17,561	17,684	17.807	17,930	18,053	18,176	18,299	11,371	17,142
28 3	333.4	Services	2,600	2,614	2,629	2,643	2,657	2.672	2.686	2,701	2.715	2.729	2,744	2.758	2,773	2,686
29 3	334.4	Meters & Meter Installations	8.084	7.934	8.010	8,086	8,162	8,238	8,314	8,390	8.466	8,542	8,618	8,694	8,770	8,331
30 3	335.4	Hydrants	-, o	0	0	0	0	0	0	0	0,150	0,0,12	0,5.0	0,004	0,770	0,007
31 3	36.4	Backflow Prevention	0	Ġ	0	Ó	0	Ō	D	ō	Ď	ō	Ö	Ö	ő	ň
32 3	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	ō	ō	ō	ō	ã	ŏ	ñ	n	0
33 (GENER	IAL PLANT						•	•	•	•	·	·	•	ŭ	ŭ
34 3	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	٥	0	0	٥
35 3	304,5	Structures & Improvements	46	49	51	53	55	57	59	61	63	65	68	70	72	59
36 3	340.5	Office Furniture & Equipment	0	0	0	0	0	0	٥	0	0	0	0	0	, <u></u>	0
37 3	340.51	Computer Equipment	0	o	0	0	0	ō	o	ō	ŏ	ŏ	ŏ	õ	ā	ñ
38 3	341.5	Transportation Equipment	0	0	0	Q	a	٥	٥	0	0	0	Ď	Ď	Ō	Õ
39 3	342.5	Stores Equipment	o	ō	0	ō	Ó	ō	ō	ō	ō	ŏ	ō	õ	ň	ň
40 3	343.5	Tools, Shop & Garage Equipment	39	40	42	44	46	48	50	52	53	55	57	59	61	50
41 3	344.5	Laboratory Equipment	0	0	0	0	0	Ō	ō	0	0	ő	o o	0	o,	0
42 3	345.5	Power Operated Equipment	0	Ö	o	ō	0	o	ō	ō	ō	ŏ	ñ	a	ŏ	0
43 3	346.5	Communication Equipment	Ó	ō	ō	ŏ	ō	ō	ō	ō	ő	ñ	ñ	a	0	n
44 3	347.5	Miscellaneous Equipment	2,386	2,401	2,415	2,430	2,444	2,458	2,473	2,487	2,502	2,516	2,531	2,545	2,560	2,473
45 3	348.5	Other Tangible Plant	8,536	8,652	8,767	8,883	8,999	9,115	9,230	9,346	9,462	9,577	9,693	9,809	9,925	9,230
46	TOT	A L	147,531	146,085	133,699	134,560	135,649	136,742	137,835	138,928	140.021	141,113	142,206	143,299	137,341	139,616
				,	,	,,,,,,,	100,010	100,772	107,000	150,020	170,021	171,113	172,200	170,233	ا بحب رادا	139,010

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Kings Cove
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

3 of 3 Page:

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.

No. Month Mary Month	Line Acc	± (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 301.1 Organization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
3 39.21. Frünchlesse	1 INTAN	NGIBLE PLANT														
3 93.21. Franchisers 80 82 84 85 87 89 91 93 95 97 99 101 103 4 393.1 Franchisers 80 82 84 85 87 89 91 93 95 97 99 101 103 5 SOUTHE OF Flant Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 301.1	Organization	0	0	0	0	o	0	a	0	0	0	0	0	o	0
4 38.91. Other Plant & Miss. Equipment 5 SQUPICE OF SIPPLY & PURIPMEN CLANT 6 SQUPICE OF SIPPLY & PURIPMEN CLANT 6 SQUPIC OF SIPPLY & PURIPMEN CLANT 6 SQUPIC OF SIPPLY & PURIPMEN CLANT 6 SQUPIC OF SIPPLY & PURIPMEN CLANT 7 SQUPIC OF SIPPLY & PURIPMEN CLANT 8 SQUPIC OF SIPPLY & PURIPMEN CLANT 9 SQUPIC OF SIPPLY & PURIPMEN CLANT 9 SQUPIC OF SIPPLY & PURIPMEN CLANT 10 SQUPIC MISS Springs 1 SQUPIC OF SIPPLY & PURIPMEN CLANT 10 SQUPIC MISS Springs 1 SQUPIC OF SIPPLY & PURIPMEN CLANT 10 SQUPIC MISS Springs 1 SQUPIC OF SIPPLY & PURIPMEN CLANT 10 SQUPIC MISS Springs 1 SQUPIC OF SIPPLY & PURIPMEN CLANT 10 SQUPIC MISS Springs 1 SQUPIC OF SIPPLY & PURIPMEN CLANT 10 SQUPIC MISS Springs 1 SQUPIC MISS Springs	3 302.1	Franchises	80					-		-	_	_	_	_	_	91
6 903.2 Land 8 Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 339.1	Other Plant & Misc. Equipment	0													o
7 304.2 Situctures & Improvements	5 SOUF	RCE OF SUPPLY & PUMPING PLANT				=	_	-	*	•	-	-	•	_	<u>-</u>	
7 304 2. Structures & Improvements	6 303.2	Land & Land Rights	0	0	0	0	0	٥	٥	0	O	0	O	0	ο	0
9 302 2 Lake, River & Coher Intalose	7 304.2	Structures & Improvements	0	0	0	Ó	ō	ō	ō	Ö	ō	ō	ō	ō	ō	0
10 307 2 Wells & Springs	8 305.2	Collect. & Impound Reservoirs	0	0	0	o	o	ō	ō	ō	ō	ō	ō	ō	ō	Ō
11 308 2 Inflation Callarines & Tunneles 97 100 104 107 111 114 118 121 125 128 131 135 138 13 310.2 Power Generation Equipment 2,783 2,886 2,946 3,022 3,098 3,174 3,280 3,286 3,402 3,744 3,755 3,847 3,898 3 15 309.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 306.2	Lake, River & Other Intakes	0	0	0	0	0	o	Ó	Ó	ō	ō	ō	Ō	ō	0
11 309.2 Infiltration Calleries & Tunnels 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10 307.2	Wells & Springs	5,198	5,228	5,257	5,286	5.316	5,345	5.375	5.404	5.433	5.463	5.492	5.522	5.551	5,375
13 310 2 Prower Commention Equipment			0	. 0	0	0	0	. 0	- •							0
13 310.2 Power Generation Equipment 2,793 2,889 2,946 3,022 3,098 3,174 3,250 3,328 3,402 3,479 3,555 3,831 3,707 3 1 314 311.2 Pumping Equipment 3,506 3,580 3,580 3,612 3,898 3,848 3,838 3,848 3,841 3,852 3,744 3,795 3,847 3,898 3 1 5 339.2 Other Plant A Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12 309.2	Supply Mains	97	100	104	107	111	114	118	121	125	128	131	135	138	118
14 311.2 Pumping Equipment			2,793	2,869	2,946	3,022	3,098	3,174								3,250
15 399.2 Other Plant & Misc. Equipment 16 WATERT EREA/MENT PLANT 17 303.3 Land & Land Rights 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14 311.2	Pumping Equipment	3,508	3,560	3,612	3,435	3,486	3,538	3,589	3,641	3,692					3,642
17 90.3 Land & Land Rights			0	0	0	0	0	0	0	Ó	. 0					0
18 304.3 Structures & Improvements 90,123 88,197 75,111 75,501 75,891 76,890 76,870 77,080 77,449 77,839 78,292 78,818 79,008 78 19 91,13	16 WATE	ER TREATMENT PLANT														
19 31] 3 Pumping Equipment (106) (104) (102) (100) (98) (98) (98) (90) (86) (82) (79) (75) (71) (67) (107) (107) (107) (107) (108)			0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 320 3 Water Treatment Equipment (10e) (104) (102) (100) (98) (94) (90) (86) (82) (79) (75) (71) (87) (87) (72) (100) (98) (104) (102) (100) (98) (104) (102) (100) (102) (1			90,123	88,197	75,111	75,501	75,891	76,280	76,670	77,060	77,449	77,839	78,229	78,618	79,008	78,921
21 399.3 Ohber Plant & Misc. Equipment 3,593 3,669 3,725 3,790 3,896 3,922 3,988 4,054 4,119 4,185 4,251 4,317 4,383 3 3 2 TRANSMISSION & DISTRIBUTION PLANT 23 393.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			363	373	383	394	404	414	424	434	444	454	464	474	484	424
21 399.3 Chher Plant & Misc. Equipment 3,593 3,659 3,725 3,790 3,856 3,922 3,988 4,054 4,119 4,186 4,251 4,317 4,383 3 2 2 TRANSMISSON & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 320.3		(106)	(104)	(102)	(100)	(98)	(94)	(90)	(86)	(82)	(79)	(75)	(71)	(67)	(89)
22 TRANSISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	21 339.3	Other Plant & Misc. Equipment	3,593	3,659	3,725	3,790	3,856									3,988
24 904.4 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	22 TRAN							•	•				•	•		ŕ
25 311.4 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4 Distr. Reservoirs & Stanchipes 3,248 3,306 3,868 3,426 3,488 3,547 3,607 3,667 3,727 3,787 3,847 3,907 3,967 3 27 331.4 Transm. & Distribution Mains 10,165 10,169 10,173 10,176 10,180 10,183 10,187 10,191 10,194 10,198 10,201 10,205 10,209 10 28 333.4 Services 2,2600 2,6161 2,625 2,638 2,650 2,663 2,657 2,688 2,701 2,713 2,726 2,738 2,751 2 28 334.4 Meters & Meter Installations 8,084 7,923 7,987 8,082 8,116 8,181 8,246 8,310 8,375 8,439 8,504 8,569 8,633 8 30 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24 304.4	Structures & Improvements	0	0	0	0	0	0	0	o	0	o	ō	D	0	0
27 331.4 Transm. 8 Distribution Mains 10,165 10,169 10,173 10,176 10,180 10,183 10,187 10,191 10,194 10,198 10,201 10,205 10,209 10,203 333.4 Services 2,600 2,612 2,625 2,638 2,650 2,683 2,675 2,888 2,701 2,713 2,726 2,738 2,751 2,233 2,44 Meters & Meter Installations 8,084 7,923 7,987 8,052 8,116 8,181 8,246 8,310 8,375 8,439 8,504 8,569 8,633 8,335 4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25 311.4	Pumping Equipment	0	0	0	0	o	o	ō	ō	ō	ō	Ď	ŏ	Ď	0
27 331.4 Transm. & Distribution Mains	26 330.4	Distr. Reservoirs & Standpipes	3,246	3,306	3,366	3,426	3,486	3,547	3.607	3.667	3,727	3.787	3.847	3.907	3.967	3,607
28 333.4 Services 2,600 2,612 2,625 2,638 2,650 2,683 2,675 2,888 2,701 2,713 2,726 2,738 2,751 2 2 334.4 Meters & Meter Installations 8,084 7,923 7,987 8,052 8,116 8,181 6,246 8,310 8,757 8,439 8,504 8,569 8,633 8 3 3 3 3 4.4 Meters & Meter Installations 8,084 7,923 7,987 8,052 8,116 8,181 6,246 8,310 8,757 8,439 8,504 8,569 8,633 8 3 3 3 3 4.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27 331.4	Transm. & Distribution Mains	10,165	10,169	10,173	10,176			10.187							10,187
29 334.4 Meters & Mater Installations	28 333.4	Services	2,600	2,612	2,625	2,638	2.650	2.663								2,675
30 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	29 334.4	Meters & Meter Installations	8,084	7,923	7,987	8.052										8,263
32 339.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	30 335.4	Hydrants	0	0	0	Ó	. 0	. 0	Ō	Ó	0	•	0	0	0	Ó
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 336.4	Backflow Prevention	0	0	0	0	0	0	0	Ö	Ō	ō	ō	ō	ō	0
34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	٥	0	Ó	Ö	ō	Ō	0	Ď	0
35 304.5 Structures & Improvements 157 161 165 169 173 178 182 186 190 195 199 203 207 36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33 GENE	RAL PLANT											•	•		
35 304.5 Structures & Improvements 157 161 165 169 173 178 182 186 190 195 199 203 207 36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 37 340.5 Office Furniture & Equipment 599 720 851 984 1,121 1,261 1,405 1,553 1,710 1,873 2,038 2,209 2,382 1 38 341.5 Transportation Equipment 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 0 0 0 0 0 0 0 0 0 0 0 0 40 343.5 Tools, Shop & Garage Equipment 39 40 42 44 46 48 50 52 53 55 57 59 61 41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 43 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 44 347.5 Miscellaneous Equipment 2,386 2,401 2,415 2,430 2,444 2,458 2,473 2,487 2,502 2,516 2,531 2,545 2,550 2 45 348.5 Other Tangible Plant 8,536 8,652 8,767 8,883 8,999 9,115 9,230 9,346 9,462 9,577 9,693 9,809 9,925 9	34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	O	0
36 340.5 Office Funiture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35 304.5	Structures & Improvements	157	161	165	169	173	178	182	186	190	195		203	207	182
37 340.51 Computer Equipment 599 720 851 984 1,121 1,261 1,405 1,553 1,710 1,873 2,038 2,209 2,382 1 1 38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	36 340.5	Office Furniture & Equipment	0	٥	0	0	0	o								0
38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37 340.51	1 Computer Equipment	599	720	851	984	1,121	1,261	1,405	1.553	1.710	1.873	2.038	_	_	1.439
39 342.5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	38 341.5	Transportation Equipment	0	0	0	0	•	•		,					-	0
40 343.5 Tools, Shop & Garage Equipment 39 40 42 44 46 48 50 52 53 55 57 59 61 41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 44 347.5 Miscellaneous Equipment 2,386 2,401 2,415 2,430 2,444 2,458 2,473 2,487 2,502 2,516 2,531 2,545 2,560 2 45 348.5 Other Tangible Plant 8,536 8,652 8,767 8,883 8,999 9,115 9,230 9,346 9,462 9,577 9,693 9,809 9,925 9	39 342.5	Stores Equipment	Ô	o	0		-			-	-			_	-	ő
41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	40 343.5	Tools, Shop & Garage Equipment	39	40	42	44		48		_	53	55	57	-	61	50
42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	41 344.5	Laboratory Equipment	O	o		0								_		0
43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	42 345.5	Power Operated Equipment	Ó	o	ō	Ó	Ó	_		ō	-	-	Õ	Ď	ñ	ō
44 347.5 Miscellaneous Equipment 2,386 2,401 2,415 2,430 2,444 2,458 2,473 2,487 2,502 2,516 2,531 2,545 2,560 2 45 348.5 Other Tangible Plant 8,536 8,652 8,767 8,883 8,999 9,115 9,230 9,348 9,462 9,577 9,693 9,809 9,925	43 346.5	Communication Equipment	ō	o	o	ō	á	ō	_	•	ñ	_	•	•	ñ	0
45 348.5 Other Tangible Plant 8,536 8,652 8,767 8,883 8,999 9,115 9,230 9,348 9,462 9,577 9,693 9,809 9,925 9	44 347.5	Miscellaneous Equipment	2,386	2,401	2,415	2,430	2,444	2,458	2,473	2.487	-	-	_	-	_	2,473
46 TOTAL 181860 139 988 127 512 128 323 129 367 120 416 121 460 122 525 123 503 124 564 125 729 126 616 127 500	45 348.5	Other Tangible Plant	•	•												9,230
	46 TO	TAL	141,460	139,948	127,512	128,323	129,367	130.416	131,469	132,526	133,592	134,664	135,738	136,818	137,900	133,826

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

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Page: Preparer:

R Griffin/J Guastella

	(1)		(2) Historic	(3) al Test Yea	(4) r 200 7	(5) (6) (7) Pro Forma Adjustments			
Line	Acct		Adjusted	Non-Used				d & Useful	
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount	
1	INTANC	BIBLE PLANT							
2	351.1	Organization	0	0.00%	0	0	0.00%	0	
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
5	COLLEG	CTION PLANT							
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	400	0.00%	0	0	0.00%	0	
8	355.2	Power Generation Equipment	0	0.00%	0]	0	0.00%	0	
9	360.2	Collection Sewers - Force	(2,180)	0.00%	0	0	0.00%	0	
10	361.2	Collection Sewers - Gravity	3,259	0.00%	0	0	0.00%	0	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	
12	363.2	Services to Customers	2,531	0.00%	0	0	0.00%	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
		M PUMPING PLANT							
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	
19	355.3	Power Generation Equipment	680	0.00%	DΪ	0	0.00%	0	
20	370.3	Receiving Wells	86	0.00%	0	0	0.00%	0	
21	371.3	Pumping Equipment	10,424	0.00%	0	0	0.00%	0	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
23		MENT AND DISPOSAL PLANT			- 1				
24	353.4	Land & Land Rights	0	0.00%	0 (0	0.00%	0	
25	354.4	Structures & Improvements	135,837	0.00%	이	0	0.00%	0	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	
27	380.4	Treatment & Disposal Equipment	3,261	0.00%	0	0	0.00%	0	
28	381.4	Plant Sewers	0	0.00%	아	0	0.00%	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	3,280	0.00%	0	0	0.00%	0	
31		MED WATER TREATMENT PLANT	_		_			_	
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	
	371.5	Pumping Equipment	0	0.00%	0 (0	0.00%	0	
	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	
37	380.5	Treatment & Disposal Equipment	32	0.00%	0	0	0.00%	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
		MED WATER DISTRIBUTION PLANT	•	0.000/	ام	_	0.000/		
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	
42	353.6	Land & Land Rights	0	0.00%	٥١	0	0.00%	0	
43	354.6	Structures & Improvements	0	0.00%	١٥	0	0.00%	0	
44	355.6	Power Generation Equipment	0	0.00%	١٥	0	0.00%	0	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	
	367.6	Reuse Meters & Meter Installations Pumping Equipment	0	0.00%	١٥	0	0.00%	0	
47 48	371.6 375.6	Reuse Transmission & Distr. Sys.	42	0.00%	0	0	0.00% 0.00%	0 0	
	389.6	Other Plant & Misc. Equipment	0	0.00% 0.00%	8	0	0.00%	0	
		AL PLANT	v	V.VV /0	1	U	Q.UU /0	•	
51	353.7	Land & Land Rights	0	0.00%	اه	0	0.00%	0	
	354.7	Structures & Improvements	120	0.00%	6	0	0.00%	ő	
	390.7	Office Furniture & Equipment	0	0.00%	81	0	0.00%	0	
	390.71	Computer Equipment	1,377	0.00%	0	11	0.00%	0	
	391.7	Transportation Equipment	1,377	0.00%	اة	0	0.00%	0	
	392.7	Stores Equipment	0	0.00%	ől	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	Ö	0.00%	ő	
	395.7	Power Operated Equipment	0	0.00%	ől	0	0.00%	0	
	396.7	Communication Equipment	0	0.00%	ől	Ö	0.00%	0	
	397.7	Miscellaneous Equipment	42,196	0.00%	ő	0	0.00%	0	
	398.7	Other Tangible Plant	1,887	0.00%	ŏ	0	0.00%	0	
	**	· m. g	,,00,	2.20.0	ا آ	v	0.00.0	•	
63	TOTA	AL .	203,232	_	0	11	_	0	
				# #			_		

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Kings Cove Docket No. 080121-WS

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

Florida Public Service Commission

Schedule: A-10 Page: 2 of 3

Preparer: R Griffin/J Guastella

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

e Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
. No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
INTANG : 351.1	ilBLE PLANT Organization	0	•	•	•						_	_	_		
352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.1	Other Plant & Misc. Equipment	0	0	0	0	-				0	0	0	0	0	
	CTION PLANT	U	U	U	U	0	0	0	0	0	0	0	0	0	,
353.2	Land & Land Rights	0	0	0	0	0	0	a	0	0	0	0			
354.2	Structures & Improvements	339	349	360	371	382	393	404	415	426	437	448	0	0	404
355.2	Power Generation Equipment	0	249	0	3/1	302	393 D	404	415	420	437		459 0	470 0	40
360.2	Collection Sewers - Force	19,015	16,867	6,258		_	-			•		0		_	
361.2	Collection Sewers - Gravity	2,945	3,004	3,063	(7,247)	(7,190)	(7,133)	(7,076)	(7,019)	(6,962)	(6,905)	(6,848)	(6,791)	(6,734)	(2,13
362.2	Special Collecting Structures	2,945 0	3,004 D	3,063	3,121 0	3,180 0	3,239 0	3,298	3,356 0	3, 415 0	3,474	3,533 0	3,591	3,650 0	3,29
2 363.2	Services to Customers	2,465	2,477	2,489	2,501	2,513	2,525	0	-	-	0	•	0	•	
3 364.2	Flow Measuring Devices	2,400	2,477	2,469	2,501	∠,513 0	2,525	2,537	2,549 0	2,560 0	2,572	2,584	2,596	2,608	2,53
365.2	Flow Measuring Installations	ă	ŏ	0	ő	0	ŏ	0	0	0	0	0	0	Ö	
5 389.2	Other Plant & Misc. Equipment	ŏ	ŏ	0	ŏ	0	Ö	0	0	0	0	0	0	0	
	M PUMPING PLANT	•	v	·	v	U	v	U	U	U	U	U	· ·	U	
7 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	•	•	0	^	0	
3 354.3	Structures & Improvements	ő	ŏ	0	Ö	0	ŏ	0	0	0	0	0	0	Ü	
355.3	Power Generation Equipment	ŏ	113	227	340	453	567	680	793	•	•	-		-	
370.3	Receiving Wells	75	77	79	82	453 84	96/ 86	88	793 90	906 92	1,020 94	1,133 96	1,246 98	1,360	68 8
371.3	Pumping Equipment	11,855	12,015	12,174	9,492	9,636	9,780	9,924	10,068					100	10.57
2 389.3	Other Plant & Misc. Equipment	11,000	12,019	12,174	9,492				•	10,212	10,356	10,500	10,644	10,788	
	MENT AND DISPOSAL PLANT	·	v	v	Ų	0	0	0	0	0	0	0	C	0	
353.4	Land & Land Rights	0	0	0	٥	0	a	0			•	•	_	_	
354.4	Structures & Improvements	156,073	130,509	127,423			-	_	0	0	0	0	0	0	
355.4	Power Generation Equipment		,		128,285	129,147	130,009	130,871	131,733	132,595	133,457	134,319	135,181	140,232	133,83
7 380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0		0	0	0	
381.4	Plant Sewers	3,052 0	3,122	3,191	3,077	3,146	3,217	3,288	3,359	3,430	3,501	3,572	3,643	3,714	3,33
382.4	Outfall Sewer Lines	-	0	0	0	0	0	0	0	0	0	0	0	0	
389.4	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER TREATMENT PLANT	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,19
2 353.5	Land & Land Rights	•	_	_	_	_	_	_		_					
3 354.5		0	0	0	0	0	0	0	0	0	0	0	0	Q	1
355.5	Structures & Improvements Power Generation Equipment	0	0	0	ō	o	0	0	0	0	0	Ö	0	0	
371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.5	Treatment & Disposal Equipment	26		0	0		0	0	0	0	0	_0	0	0	
381.5	Plant Sewers		27	28	29	30	31	32	34	35	36	37	38	39	3
389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER DISTRIBUTION PLANT	U	U	U	U	U	0	0	0	0	a	0	0	0	
352.6	Franchises	0	n			0		_	_	_		_	_	_	
2 353.6	Land & Land Rights	0	0	0	0	•	0	0	0	0	0	0	0	0	
3 354.6	Structures & Improvements	0	0	0	0	0	•	0	0	0	0	D	0	ō	
355.6		0	0	-	0	0	0	0	0	0	0	0	0	0	
366.6	Power Generation Equipment	-	-	0	0	0	0	0	0	0	Q	0	0	ō	
367.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 371.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	7	14	21	28	35	42	49	56	63	70	77	84	•
3 375.6 9 389.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	AL PLANT	_	_	_	_	_	_	_	_	_	_	_			
353.7 354.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	o	o	0	0	0	
390.7	Office Furniture & Equipment	0	0	0	o	0	0	0	0	o o	0	0	D	0	
390.71	Computer Equipment	0	0	0	0	0	0	0	o	0	0	0	0	0	
391.7	Transportation Equipment	a	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	G	0	
393.7	Tools, Shop & Garage Equipment	٥	0	0	o	0	0	0	0	0	0	0	0	0	
3 394.7	Laboratory Equipment	٥	0	0	0	0	0	0	0	0	0	0	0	0	
395.7	Power Operated Equipment	0	0	0	o	0	0	0	0	a	0	0	0	0	
396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7	Miscellaneous Equipment	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,835	40,8
2 398.7	Other Tangible Plant	1,483	1,550	1,618	1,685	1,753	1,820	1,887	1,955	2,022	2,090	2,157	2,225	2,292	1,8
		241,355	214,145	200,952	185,784	187,188				192,815	194,221	195,628	197,035	202,630	198,59
TOT/							188,595	190,001	191,408						

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Kings Cove 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.

ine Acct	(1)	(2) Prior Yest	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
lo. No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
1 INTAN 2 351.1	GIBLE PLANT Organization	0	0	0	0	٥	0	0	0	•	a		_		
3 352.1	Franchises	ŏ	ŏ	ő	ŏ	0	0	0	0	0	0	0	0	0	0
4 389.1	Other Plant & Misc. Equipment	Ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ö	ő	ŏ	ň	0	Č
	CTION PLANT								_	•	_	-	•	•	_
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 354.2 8 355.2	Structures & Improvements	339	349	359	369	379	390	400	410	420	431	441	451	461	400
8 355.2 9 360.2	Power Generation Equipment Collection Sewers - Force	0 19.015	0 16.854	0	0	(7.004)	(7.470)	0	0	0	0	0	0	. 0	
0 361.2	Collection Sewers - Gravity	2,945	2,997	6,235 3,050	(7,275) 3,102	(7,224) 3,154	(7,173) 3,206	(7,121) 3,259	(7,070) 3,311	(7,019)	(6,967)	(6,916)	(6,865)	(6,814)	(2,180
1 362.2	Special Collecting Structures	2,545	2,33,	3,030	5,102	3,134	3,206	3,239	3,311	3,363 0	3,415 0	3,467 0	3,520 0	3,572 0	3,259
2 363.2	Services to Customers	2,465	2,476	2,487	2,498	2,509	2,520	2,531	2,542	2.553	2.564	2.575	2,586	2.597	2.531
3 364.2	Flow Measuring Devices	. 0	0	· o	0	0	0	0	-,	_,,	0	2,570	2,000	2,00,	_,50
4 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	ā	ò	ő	Ċ
5 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	M PUMPING PLANT		_	_	_	_		_							
17 353,3 18 354,3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	D	σ	0	•
9 355.3	Power Generation Equipment	0	113	227	340	0 45 3	0 567	0	0	0		0			
0 370.3	Receiving Wells	75	77	79	80	433 82	84	680 86	793 87	906 89	1,020 91	1,133 93	1,246	1,360	680
21 371.3	Pumping Equipment	11,855	11,988	12,121	9,414	9,534	9,654	9,774	9,894	10,014	10,134	10,254	94 10,374	96 10,494	86 10,424
2 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0,004	0	0,004	0,014	0,104	0	10,314	10,454	10,424
3 TREAT	MENT AND DISPOSAL PLANT						=		=	•	•	-	•	-	`
4 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	О	0	C
5 354.4	Structures & Improvements	160,285	134,410	131,010	131,556	132,103	132,650	133,197	133,743	134,290	134,837	135,384	135,931	136,478	135,837
6 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
7 380.4 8 381.4	Treatment & Disposal Equipment Plant Sewers	3,052	3,110	3,168	3,042	3,099	3,159	3,218	3,277	3,336	3,395	3,455	3,514	3,573	3,261
9 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	Q O	Q.	0	0	0	0	0
389.4	Other Plant & Misc. Equipment	3,192	3,207	3,221	3,236	3,251	3,266	3,260	3,295	0 3,310	0 3,325	0 3,340	0	0	0.000
	IMED WATER TREATMENT PLANT	0,132	0,20	اعبدا	المعران	9,201	3,200	3,200	3,293	3,310	3,323	3,340	3,354	3,369	3,280
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	0	0	ō	0	ō	ō	ō	ō	ŏ	ŏ	ő	ŏ	ŏ	ŏ
4 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	ō	0	Ō	ō	ŏ	
5 371.5	Pumping Equipment	0	0	0	C	0	0	0	0	0	0	0	o	0	0
6 374.5 7 380.5	Reuse Distribution Reservoirs	0	_0	0	0	0	0	0	0	0	0	0	0	0	0
381.5	Treatment & Disposal Equipment Plant Sewers	26 0	27 0	28 0	29 0	30	31	32	34	35	36	37	38	39	32
9 389.5	Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	0	0	0	0	0	0
	IMED WATER DISTRIBUTION PLANT	v	Ū	v	Ū	U	U	U	Ū	0	U	0	0	0	0
1 352.6	Franchises	0	0	٥	0	a	Ð	0	0	n	0	n	0	n	o
2 353.6	Land & Land Rights	0	ō	ŏ	ō	ō	ŏ	ō	ŏ	ŏ	ŏ	Ď	Ö	ő	0
354.6	Structures & Improvements	Q	0	Q	Q	O	O	0	0	ō	ō	Ö	ō	ō	Č
4 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	D	0	0	Ö	0	Ċ
5 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 367.6 7 371.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	.0	0	0	_0	0	0	0
8 375.6	Pumping Equipment Reuse Transmission & Distr. Sys.	0	7 0	14 0	21 0	28 0	35	42	49	56	63	70	77	84	42
9 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	AL PLANT	•	•	0	v	U	U	Ų	U	U	Ü	U	0	0	0
1 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	a	0	0	0
2 354.7	Structures & Improvements	105	108	110	113	115	118	120	122	125	127	130	132	135	120
3 390.7	Office Furniture & Equipment	D	0	0	0	0	0	0	0	0	0	0	0	0	0
4 390.71	Computer Equipment	573	689	814	942	1,073	1,207	1,345	1,486	1,637	1,793	1,950	2,114	2,280	1,377
391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
392.7 393.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	O	0
393.7 3 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0
9 395.7	Power Operated Equipment	٥	ນ ດ	ט ח	0	0	0	0	0	0	0	0	0	0	9
0 396.7	Communication Equipment	0	0	0	ő	0	0	0	0	0	0	0	0	0	(
1 397.7	Miscellaneous Equipment	40.835	41,062	41,289	41.516	41,742	41.969	42,196	42,423	42,650	42,877	43,104	43,330	43,557	42,196
2 398.7	Other Tangible Plant	1,483	1,550	1,618	1,685	1,753	1,820	1,887	1,955	2,022	2,090	2,157	2,225	2,292	1,887
		•				-				_,	_,	_,		-1-72	.,007
з тот		246,245	219,024	205,829	190,668	192,082	193,502	194,926	196,353	197,789	199,230	200,673			

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

Florida Public Service Commission

Kings Cove 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.

ana o	retirements specifically identifying those t		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the	date that rate base was last estab	llshed by PSC
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	92,213	
8 9 10	1998 Additions Adjustments 12/31/98 Balance	0 0 92,213	158,530
11 12 13	1999 Additions Adjustments 12/31/99 Balance	0 0 92,213	0 0 158,530
14 15 16	2000 Additions Adjustments 12/31/00 Balance	1,400 0 93,613	0 0 158,530
17 18 19	2001 Additions Adjustments 12/31/01 Balance	300 0 93,913	0 0 158,530

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

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-11 continued

Line	(1)	(2) Water Year End	(3) Sewer
No.	Description	Balance	Year End Balance
	2002		<u> </u>
20	Additions	0	0
21	Adjustments	0	ő
22	12/31/02 Balance	93,913	158,530
	2003		
23	Additions	100	0
24	Adjustments	0	0
25	12/31/03 Balance	94,013	158,530
	2004		
26	Additions	650	0
27	Adjustments	0_	0
28	12/31/04 Balance	94,663	158,530
	2005		
29	Additions	1,375	2,600
30	Adjustments	0	0_
31	12/31/05 Balance	96,038	161,130
	2006		
32	Additions	900	1,300
33	Adjustments	0_	0
34	12/31/06 Balance	96,938	162,430
_	2007		
35	Additions	436	417
36	Adjustments	4,100	7,585
37	12/31/07 Balance	101,474	170,432
	Supporting Schedules: A-12		

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

Preparer:

Page:

A-12

1 of 3

1013

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) Historic	(3) al Test Ye	(4) ar 2007	(5) (6) (7) Pro Forma Adjustments				
Line	Acct		Adjusted		ed & Useful			ed & Useful		
No.	No.	Description	Balance	%	Amount	Amount	%	Amount		
1		WATER								
2		Cash CIAC:								
3		Water Treatment Equipment	99,231	0.00%	0		0.00%	0		
4		Meter Fees	301	0.00%	0		0.00%	0		
5		Main Extension Charge	1,607	0.00%	0		0.00%	0		
6	333	Service Installation Fees	0	0.00%_	0		0.00%_	0		
7		Total Cash CIAC	101,139	_	0	0	_	0		
8										
9		Property CIAC:								
10		Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0		
11		T&D Mains	0	0.00%	0		0.00%	0		
12		Services	0	0.00%	0		0.00%	0		
13		Meters/Meter Installation	0	0.00%	0		0.00%	0		
14	335	Hydrants	0	0.00%_	0		0.00%_	0		
15		Total Property CIAC	0		0	0	_	0		
16							_			
17		Total Water CIAC	101,139		0	0	_	0		
18				_	·		_			
19		SEWER								
20		Cash CIAC:								
21		Treatment & Disposal Equipment	167,003	0.00%	0		0.00%	0		
22		Other	0	0.00%	0		0.00%	0		
23		Main Extension Charge	3,108	0.00%	0		0.00%	0		
24	363	Service Installation Fees	0	0.00%_	0		0.00%_			
25		Total Cash CIAC	170,111	_	0	0	_	0		
26										
27		Property CIAC:								
28		Structures & Improvements	0	0.00%	0		0.00%	0		
29		Collection Sewers- Force	0	0.00%	0		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	0.00%	١٥		0.00%	0		
33		Pumping Equipment	0	0.00%	0		0.00%	0		
34		Reuse Services	0	0.00%	0		0.00%	0		
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0		
36	389	Other Plant Misc Equip	0	0.00%_	0		0.00%_	0		
37		Total Property CIAC	0	_	0	0	-	0		
38		T-+-I C CIA C	470.444	-			-	····		
39		Total Sewer CIAC	170,111		0	0		0		

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12 Page: 2 of 3

R Griffin/J Guastella Preparer:

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		(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									<u></u>					-
2		Cash CIAC:														
3	320	· · · · · · · · · · · · · · · · · · ·	95,138	95,138	95,138	95,138	95,138	95,138	95,138	95,138	95,138	95,138	95,138	95,138	99,144	95,446
4	334		300	300	300	300	300	300	300	300	300	300	300	300	313	301
5	331	Main Extension Charge	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,936	1,936	2,017	1,607
6	333		0	0		0	0	0	0	0		0	0	0	0	0
7		Total Cash CIAC	96,938	96,938	96,938	96,938	96,938	96,938	96,938	96,938	96,938	96,938	97,374	97,374	101,474	97,354
8																
9		Property CIAC:														
10	330	- 	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		0	0	0	0	0	0	0	0	0	0	a	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	• - · · · · · · · · · · · · · · · · · ·	0	0	0	0	<u>o</u>	0	. 0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	_0	00	0	0	0	0		0	0	0	0
16																
17		Total Water CIAC	96,938	96,938	96,938	96,938	96,938	96,938	96,938	96,938	96,938	96,938	97,374	97,374	101,474	97,354
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	159,430	159,430	159,430	159,430	159,430	159,430	159,430	159,430	159,430	159,430	159,430	159,430	166,859	160,001
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,417	3,417	3,573	3,108
24	363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	162,430	162,430	162,430	162,430	162,430	162,430	162,430	162,430	162,430	162,430	162,847	162,847	170,432	163,110
26																
27		Property CIAC:		_	_	_	_	_	_	_	_	_		_	_	
28	354		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	٥	0	0	0	0	0	0	0	0	Q
30	361	Collection Sewers- Gravity	0	0	0	•	0	0	0	0	0	0	U	0	0	0
31	363		0	0	0	0	0	0	0	0	0	0	0	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	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375		0	0	0	0	0	0	0	0	0	0	0	0	o	0
36	389		0	0	0	0	0	<u> </u>	. 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		Total Sauce Old C	162,430	160,400	400 400	100 400	100 400	100 100	100.400	100 400	162,430	400 400	100 047	100.017	170 10-	400 412
39		Total Sewer CIAC	162,430	1 <u>62,430</u>	162,430	162,430	162,430	162,430	162,430	162,430	162,430	162,430	162,847	162,847	170,432	163,110

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Kings Cove

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Fiorida Public Service Commission

Schedule:

Page: 3 of 3

A-12 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.

ne	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
<u>o</u> .	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1	WATER												,,,,,	10,0 (,0)	Daidillo
2	Cash CIAC:														
3 320	Water Treatment Equipment	99,238	99,238	99,238	99,238	99,238	99,238	99,238	99,238	99,238	99,238	99,238	99,238	99,144	99,23
1 334	Meter Fees	300	300	300	300	300	300	300	300	300	300	300	300	313	30
331	Main Extension Charge	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,936	1,936	2,017	1,60
333	Service Installation Fees	0	0	Ö	. 0	0	0	0	0	0	0	0	0	-,	.,,,,,
7	Total Cash CIAC	101,038	101,038	101,038	101.038	101,038	101,038	101,038	101,038	101,038	101,038	101,474	101,474	101,474	101.13
3			······································	, , , , , ,			,		,	7-1,0-0	,	101,171	,	191,171	701,10
•	Property CIAC:														
0 330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	O	0	0	0	0	0	0	1
1 331	T&D Mains	0	0	0	0	0	0	0	ō	0	ō	0	0	ō	
2 333	Services	0	0	0	0	0	O	0	0	0	Ö	Ö	ō	0	
3 334	Meters/Meter Installation	0	0	0	0	0	0	0	o	0	0	ō	ō	ō	
4 335	i Hydrants	0	0	0	0	0	0	0	Ö	0	0	0	0	0	
5	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
6															
7	Total Water CIAC	101,038	101,038	101,038	101,038	101,038	101,038	101,038	101,038	101,038	101,038	101,474	101,474	101,474	101,13
8		•									•		•		
9	SEWER														
0	Cash CIAC:														
1 380		167,015	167,015	167,015	167,015	167,015	167,015	167,015	167,015	167,015	167,015	167,015	167,015	166,859	167,00
2 389	Other	0	0	0	0	0	0	0	0	· o	· o	. 0	. 0	Ō	· (
3 361	Main Extension Charge	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,417	3,417	3,573	3,10
4 363		0	0	0	0	0	0	0	0	Ō	0	. 0	. 0	Ó	•
5	Total Cash CIAC	170,015	170,015	170,015	170,015	170,015	170,015	170,015	170,015	170,015	170,015	170,432	170,432	170,432	170,11
6			•									-		-	
7	Property CIAC:														
8 354		Ó	0	0	0	0	0	0	0	0	0	0	0	0	
9 360		0	0	0	0	0	0	0	0	0	0	0	0	0	
0 361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 3 6 3		0	0	0	0	0	0	0	0	0	0	0	0	0	
2 370		0	0	0	0	0	0	0	0	0	0	0	0	0	
3 371		0	0	0	0	0	0	0	0	0	0	0	0	0	
4 366	· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 375		0	0	0	0	0	0	0	0	0	0	0	0	0	
6 389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 9	Total Sewer CIAC	170,015													

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

Florida Public Service Commission

Kings Cove 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 with the da	te that rate base was last estab	lished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
•	12/01/90 Dalatice		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	·	
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	31,978	70,316
10	12/31/90 Dalatice	31,976	70,316
	1999		
11	Additions	2,305	4,074
12	Adjustments	0_	0
13	12/31/99 Balance	34,283	74,390
	2000		
14	Additions	2,323	4,074
15	Adjustments	2,323	•
16	12/31/00 Balance	36,606	0
10	12/01/00 Dalatice	30,000	70,404
	2001		
17	Additions	2,279	3,964
18	Adjustments	0_	0
19	12/31/01 Balance	38,885	82,428

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

Florida Public Service Commission

Kings Cove 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

	(1)	(2)	(3)
Line		Water	Sewer
No.		Year End	Year End
140.	Description	Balance	Balance
	2002		
20	Additions	2,677	6,230
21	Adjustments	0	0
22	12/31/02 Balance	41,561	88,658
	2003		
23	Additions	3,251	6,309
24	Adjustments	0	0,000
25	12/31/03 Balance	44,812	94,967
	0004	,	J 1,000
26	2004 Additions	0.050	0.000
26 27		3,253	6,309
28	Adjustments 12/31/04 Balance	40.065	404.076
20	12/31/04 Dalance	48,065	101,276
	2005		
29	Additions	3,253	6,309
30	Adjustments	0	0
31	12/31/05 Balance	51,318	107,586
	2006		
32	Additions	3,253	6,310
33	Adjustments	(0)	0
34	12/31/06 Balance	54,571	113,896
	2007		
35	Additions	2,139	5,161
36	Adjustments	2,254	2,186
37	12/31/07 Balance	<u> </u>	121,244
		,	,

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-14 1 of 3

Page: 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)	(2)	(3)	(4)	(5)	(6)	(7)
				al Test Yea	ar 2007		ma Adjusi	
Line			Adjusted	Non-Use	d & Useful	""	Non-Us	ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash			j			
3	320	Water Treatment Equipment	50,735	0.00%	0		0.00%	0
4	334		21	0.00%	0		0.00%	0
5	331	Main Extension Charge	47	0.00%	0		0.00%	0
6	333		0	0.00%_	0		0.00%_	0
7		Total Cash	50,803	_	0	0	***	0
8		_						
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	Q
12	333	Services	0	0.00%	0		0.00%	0
13	334		0	0.00%	0		0.00%	0
14	335		0	0.00%_	0		0.00%_	
15		Total Property	0	_	0	0		0
16				_			_	
17		Total Water	50,803		0	0	_	0
18				_			_	
19		SEWER						
20		Cash						
21	380	Treatment & Disposal Equipment	99,162	0.00%	0		0.00%	0
22	389		0	0.00%	0		0.00%	0
23	361	Main Extension Charge	137	0.00%	0		0.00%	0
24	363	==:::::::::::::::::::::::::::::::::::::	0	0.00%	0		0.00%	0
25		Total Cash	99,299		0	0		0
26							_	
27		Property						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property	0		0	0		0
38				_			_	
39		Total Sewer	99,299		0	0	_	Q

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

A-14

Schedule:

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2006	Jan	Feb	Mar	A pr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER														
2		Cash														
3		Water Treatment Equipment	54,529	54,797	55,064	55,332	55,600	55,868	56,136	56,404	56,672	56,662	56,652	56,643	50,278	55,434
4		Meter Fees	13	14	15	16	17	18	19	20	21	20	20	20	(2)	16
5		Main Extension Charge	29	31	34	36	38	40	42	44	47	46	46	46	(20)	35
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	Ò	0
7		Total Cash AAC	54,571	54,842	55,113	55,384	55,655	55,926	56,197	56,468	56,739	56,729	56,719	56,710	50,256	55,485
8													•			
9		Property														
10		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	Ó	Ō	o.	ō	ō
12	333	Services	0	0	0	0	0	0	0	0	o o	ō	ō	Ō	ō	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	٥	0	0	Ô	o o	n	ō	0
14	335	Hydrants	0	0	0	0	o	0	0	Ō	ō	ō	o	o o	ō	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	D	0	ň	0	0
16						***************************************			•		<u>-</u>					<u> </u>
17		Total Water AAC	54,571	54,842	55,113	55,384	55,655	55,926	56,197	56,468	56,739	56,729	56,719	56,710	50,256	55,485
18						•								44,	***	00,100
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	113,794	114,315	114,836	115,357	115,878	116,399	116,920	117,441	117,962	118,198	118,433	118,670	99,340	115,195
22			0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	102	107	112	117	122	127	132	137	142	144	147	149	(62)	114
24		Service Installation Fees	0	0	0				0	0	0	144	177	149	(02)	0
25		Total Cash AAC	113,896	114,422	114,948	115,474	116,000	116,526	117,052	117,578	118,104	118,342	118,580	118,819	99,278	115,309
26			110,000	111,122	114,540	110,474	110,000	110,020	117,002	117,070	110,104	110,342	1 10,000	110,019	99,210	115,309
27		Property														
28	354		0	0	0	0	0	0	0	0	0	0	0	0		٥
29			ň	ő	ñ	0	Ö	0	0	0	0	0	0	0	0	0
30		Collection Sewers- Gravity	ň	Ô	n	0	0	n	0	Ö	0	0	0	0	0	0
31		Services to Customers	ň	0	Ô	0	0		0	0	0	0	0	0	0	0
32			0	0	0	0	0	0	0	0	0	0	0	0	Ü	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	Ū	0	U	0	0	0
34			0	0	ň	0	0	0	0	0	0	Ū	U	0	U	0
35			0	0	0	0	•	•	•	0	0	0	0	0	0	0
36		Other Plant Misc Equip	Ů	0	•	Û	0	0	0	0	0	0	0	0	0	0
37	JOY			<u> </u>	0		0	<u> </u>	0	0	0	0	0	0	0	0
		Total Property AAC	0	0	0	0	0	0	00	0	0	0	0	0	0_	0
38 39		Total Sewer AAC	113,896	114,422	114,948	115,474	116,000	116,526	117,052	117,578	118,104	118,342	118,580	118,819	99,278	115,309
			,	,	,	1777		i io,oco	111,902	117,010	110,104	110,042	110,000	110,019	33,470	(10,008

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Kings Cove

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	May	Jun	Jul	Aug	Sep	Oct	Nov _	12/01/07	Balance
1		WATER														
2		Cash														
3		Water Treatment Equipment	48,076	48,436	48,796	49,157	49,517	49,877	50,238	50,598	50,959	51,319	51,679	52,040	58,868	50,735
4	334		13	14	16	17	18	19	21	22	23	24	26	27	28	21
5	331	Main Extension Charge	29	32	35	38	41	44	47	50	53	55	59	63	67	47
6	333		0	0	<u> </u>	0	0	0	0	0	0	0	0	0	0	0
		Total Cash AAC	48,118	48,483	48,847	49,212	49,576	49,941	50,305	50,670	51,034	51,399	51,764	52,130	58,963	50,803
8		D														
9	000	Property			_	_	_		_	_	_	_	_	_		
10	330 331	Dist Reservoirs & Standpipes T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 12	333	-	O .	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Services Meters/Meter Installation	U	0	0	0	-	0	0	0	0	0	0	0	0	0
14		Hydrants	0	0	0	0	0	0	0	0	0	0	0	a	a	0
15	333			0		0	<u>-</u>	<u> </u>	0	0		0		0	. 0	0
16		Total Property AAC	0			0	0		0	0	0	0	0	0	0	0
17		Total Water AAC	48,118	48,483	48,847	49,212	49,576	49,941	50,305	50,670	51,034	51,399	51,764	52,130	58,963	50,803
18		Total Water 7010	40,110	40,400	40,047	45,212	49,070	49,941	50,505	50,070	31,034	51,399	51,764	52,130	20,803	50,803
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	94,015	94,619	95,223	95.827	96,431	97,034	97,638	98,242	98,846	99,450	100,054	100,658	121,069	99,162
22	389	Other	0	04,010	0	0,527	0	0	0,,550	00,242	0	0	0	00,000	0	99,102
23	361	Main Extension Charge	102	108	114	120	125	131	137	143	149	154	161	168	175	137
24		Service Installation Fees	0	0	0	0	0	0	0	0	0		.0.	0	0	0
25		Total Cash AAC	94,117	94,727	95.336	95,946	96,556	97,166	97,775	98,385	98,995	99,604	100,215	100,825	121,243	99,299
26					35,55	33,5.5			31,75		00,000	20,001	100,210	100,020	121,240	30,200
27		Property														
28	354		0	0	0	0	0	0	0	0	Q	Q	0	G	0	0
29	360	Collection Sewers- Force	0	0	0	Ō	o	0	0	0	o	Ö	ō	ō	ō	ō
30	361	Collection Sewers- Gravity	0	0	0	0	Ó	0	0	ō	0	Ö	ō	ō	ō	ō
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	D	ō	ō
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	ō	ō
33	371	Pumping Equipment	0	0	0	0	0	0	Ô	o	0	ō	ō	ō	ō	ō
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	ō	ō	ō	o	ō
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	ō	ō	ō
36	389	Other Plant Misc Equip	o	0	0	0	. 0	Ō	0	0	0	0	0	ō	ō	ō
37		Total Property AAC	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	94,117	94,727	95,336	95,946	96,556	97,166	97,775	98,385	98,995	99,604	100,215	100,825	121,243	99,299

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Kings Cove
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

Kings Cove 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

Kings Cove 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	, ,	, ,	2007
No.	Description	12/31/06	Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
	Less:		
	Accounts Payable	2,281,410	799,218
	Accrued Taxes	(601,457)	(1,155,342)
	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17	TOTAL OURSENT & AGO LIARRITIES	0.140.070	200 450
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19	Total Working Capital Balance Sheet Accounts- All		
20	Systems	4EE E00	0.001.615
	Systems	455,503	2,321,615
21	Allo action for this Courts are		
	Allocation for this System:	anna in Aassa I Milliaa	a [] lua
23 24	Note: Allocation is by number of customers of all syst	· · · · · · · · · · · · · · · · · · ·	
25	Allocation Percentage - Water Assets Allocated - Water (line 10 x line 23)		0.551%
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	14,623 (12,065)	14,637
27	(Less) Liabilities Allocated - Water (fille 10 X lifte 25)	(12,005)	(1,853)
28	Allocation Percentage - Sewer	0.535%	0.527%
29	Assets Allocated - Sewer (line 7 x line 17)	13,927	14,007
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(11,490)	(1,773)
31	(1200) Liebinia of Modelou Control (Milo 12 x Milo 17)	(11,400)	(1,770)
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	1,010	631
43	Sewer	0	^
44			0
			U
45	Total Balance Sheet CWC-this system		
45 46 47	Total Balance Sheet CWC-this system Water (Lines 25-26+34+38+42) Sewer (Lines 29-30+35+39+43)	3,568 2,437	13,415 12,234

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Kings Cove

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) Average
No.		12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/3 <u>0/</u> 07	10/31/07	11/30/07	12/31/07	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	68,784,068	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
	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 2,126,091	333,233 1,495,145	257,874 1,870,490	348,171 1,870,929
15 16	A TOO OF THE PROPERTY OF THE PROPERTY OF	(60,221) (2,294,839)	(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) (43,215)	(116,243) (711,304)	(135,468) (152,040)	(173,012) (1,172,843)	(150,752) (1,121,835)	(100,908) (951,926)
	Notes Rec. Affiliates Temporary Investments		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) 392
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	159,113	155,†90 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 30	and the second s	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
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32 33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

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

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52.724.744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued						,,	,_,						, ,	· · · ·
3	Additional Paid in Capital	(4,180,143)	(3.762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	
5	Other Equity Capital	(,===,==:,	(,,	(* 1,0 * 0, 100,	(j)	(,,,,,,,,,,	(* 3 * * 1 = 1 = 1	(- /- /- /- /- /- /- /- /- /- /- /- /- /-	(,,,	((,,,	,,,,,	(,,	` , , ,	
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10	-														
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														-
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	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	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27		-													
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29	_														
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72.691.734	74,445,215	74,359,850	76.481.689	77,384,652	77.683.061	77,574,094	78.224.473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Kings Cove NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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Net Operating Income Statement - Sewer	B-2	44
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Sewer O & M Expenses By Month	B-6	55
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Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
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Analysis of Maintenance Expenses	B-11	66
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Taxes Other Than Income	B-15	71

Schedule of Water Net Operating Income

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-1 1 of 1

Page: 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		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	61,861	(16)	61,845	0	61,845	23,748	85,593	B-4, E-2
2	Operation & Maintenance	51,882	(2,523)	49,358	6,782	56,141	351	56,491	B-5
3	Depreciation, net of CIAC Amort.,U&U	10,732	(8,857)	1,875	964	2,838	0	2,838	B-13
4	Amortization	0	0	0	0	Ó	0	0	B-3
5	Taxes Other Than Income	5,792	(51)	5,741	(1,263)	4,478	1,069	5,547	B-15
6	Provision for Income Taxes	(2,525)	3,452	927	(2,899)	(1,972)	8,613	6,642	C-1, B-3
7	OPERATING EXPENSES	65,881	(7,980)	57,902	3,584	61,486	10,033	71,519	,
8	NET OPERATING INCOME	(4,020)	7,963	3,943	(3,584)	359	13,715	14,074	
9	RATE BASE	144,503	(22,240)	122,262	53,607	175,869		175,869	A-1
10	RATE OF RETURN	-2.78%	• • • • • • • • • • • • • • • • • • • •	3.23%	4	,	:	8.00%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Kings Cove 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		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	74,077	(755)	73,322	0	73,322	22,299	95,621	B-4, E-2
2	Operation & Maintenance	80,091	(7,625)	72,465	6,070	78,536	329	78,865	B-6
3	Depreciation, net of CIAC Amort.,U&U	11,807	(21,700)	(9,893)	258	(9,635)	0	(9,635)	B-14
4	Amortization	0	0	0	. 0	0	0	0	B-3
5	Taxes Other Than Income	2,919	3,983	6,902	(834)	6,068	1,003	7,072	B-15
6	Provision for Income Taxes	(8,000)	8,307	307	(2,203)	(1,896)	8,088	6,192	C-1, B-3
7	OPERATING EXPENSES	86,816	(17,035)	69,781	3,292	7 <u>3,</u> 072	9,421	82,493	
8	NET OPERATING INCOME	(12,739)	16,280	3,541	(3,292)	249	12,879	13,128	
9	RATE BASE	228,614	(73,672)	154,942	11,275	166,217		166,217	A-2
10	RATE OF RETURN	-5.57%		2.29%				7.90%	

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-3

Page: Preparer: 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	Α	REVENUES				
3		Billed less Booked Revenue		(16)		Ę-2
4		Billed less Booked Revenue	-		(755)	
5		TOTAL REVENUE ADJUSTMENTS	_	(16)	(755)	
6	_	0.000				
7	B	OPERATIONS & MAINTENANCE				B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	866	(95)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additiona) 1.0%)	144	147	
10	603/703			0	0	
11	604/704	Employee Pensions & Benefits		Q	0	
		Purchased Water / Sewer Treatment		0	0	
13	NA /711				0	
14		Purchased Power		O	0	
15		Fuel for Purchased Power		0	0	
16		Chemicals		0	0	
17		Materials & Supplies		0	0	
18	631/731			0	0	
19		Contractual Services - Accounting	Normalize 2007 Audit Fees	248	237	
20		Contractual Services - Legal	Normalize Legal fees on Used & Useful	49	47	
21		Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	41	39	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	27	26	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	2	
24	635/735	Contractual Services - Testing		0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	208	199	
26	641/741			0	0	
27		Rental of Equipment		0	0	
28		Transportation Expenses		Q	0	
29		Insurance - Vehicle		0	0	
	657/757	Insurance - General Liability		0	0	
31	658/758	Insurance - Workman's Comp.		0	0	
	659/759	Insurance - Other		0	0	
33	660/760	Advertising Expense		0	0	
34		Reg. Comm. Exp Rate Case Amort.		0	0	
35	667/767	Reg. Comm. Exp Rate Case Other		0	0	
36	670/770	Bad Debt Expense	** W	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	(3,876)	(8,005)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(142)	(135)	
39 40	675/775		Normalize 2007 Intercompany misallocation due to Fairwavs	(91)	(87)	
41						
42		TOTAL O&M ADJUSTMENTS	-	(2,523)	(7,625)	
43			_		1:1521	

Fiorida Public Service Commission

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

Line No.		(1) Description		(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY	TEST YEAR ADJUSTMENTS - 2007, c	ontinued		-	
2	C	DEPRECIATION NET OF AMORTIZA				B-13, B-14
3		Allocation of Corporate IT		1,783	1,707	
4		Allocation of Corp Structures & Improve	ements	31	29	
5				•		
6		PSC Depr Rate Correction, Depr Expn		(1,964)	(1,471)	
7		PSC Depr Rate Correction, Amort CIA	C	(8,707)	(21,965)	
8						
9		TOTAL DEPRECIATION ADJUSTMEN	NTS	(8,857)	(21,700)	
10						
11						
12	D	AMORTIZATION		•	^	
13				0	0	
14		-	ITO	0		
15		TOTAL AMORTIZATION ADJUSTMEN	VIS			
16 17						
18	Е	TAXES OTHER THAN INCOME TAX				B-15
19	<u> </u>	RAF adjustment	RAF on Adi'd Rev less RAF Per Books	(1)	(34)	B 13
20		Payroll tax adjustment	On Salary & Wage adjustments explained above	1,928	2,038	
21		Property tax adjustment	Distributing from Water to Water & Sewer	(1,978)	1,978	
22		Property tax adjustment		0	0	
23		TOTAL TAXES OTHER THAN INCOM	NE ADJUSTMENTS	(51)	3,983	
24		,				
25						
26	F	INCOME TAXES				
27		Income tax impact of the adjustments t	o per book income	3,452	8,307	C-1
28		TOTAL INCOME TAX ADJUSTMENTS	3	3,452	8,307	
29						
30		TOTAL EXPENSE ADJUSTMENTS		(7,979)	(17,035)	

Florida Public Service Commission

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

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

Line		(1)		(2)	(3)	(4)
No.	Acct	Description		Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS		774.07	001101	2011000193
2		0.000				
3	B	OPERATIONS & MAINTENANCE				B-5, B-6
4 5	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	583	596	
э 6	601/701		Market Based Increases	993	776	
7	601/701 601/701		New Rates Manager & Controller	937	896	
8	601/701		Lake County Facility Operator II	363	0	
9	603/703	Salarias a Warran Gran 5		0	0	
10	604/704			0	0	
11	610/710		Increase in Benefit costs/head in 2008	360	409	
12	NA /711	Sludge Removal Expense		0	0	
13	615/715				0	
14	616/716			0	0	
15		Chemicals		0	0	
16	620/720			0	0	
17	631/731			0	0	
18	632/732			0	0	
19	633/733	Trooper in it		0	o	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	0	0	
21	634/734	SOM ASIDE CONTICES - MIGHTE, 1 663	Service Co. 4.0% Wage increase effective 4/1/08	28	26	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase	107	102	
			effective 4/1/08	8	8	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(335)	(320)	
24	634/734		Additional 2008 Service Co employee benefits	73	70	
25	635/735	Contractual Services - Testing	p . ,	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	45	43	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	3	3	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(291)	(279)	
29	636/736		Additional 2008 ACO employee benefits	327	313	
30	636/736			0	0	
31	636/736	B (B-2P - 15 - 16		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	46	44	
33	642/742 650/750	Rental of Equipment	A.P. S.F. Lie America.	0	0	
34 35	656/756	Transportation Expenses	Adjust fuel to \$3.36/gal	353	337	
_	657/757			0	0	
37	658/758	Insurance - General Liability Insurance - Workman's Comp.		0	0	
-	659/759	Insurance - Workman's Comp,		0	0	
39	660/760	Advertising Expense		0	0	
	666/766	Reg. Comm. Exp Rate Case Amort.	Details on Schedule B-10	0	0	
41	667/767	Reg. Comm. Exp Rate Case Other	Details on Scriedule 5-10	2,852	2,729	
	670/770	Bad Debt Expense		0	0	
43		Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	0 331	0	
44			Transition meeting expense (Aqua Connects)	331	316	
45 46		TOTAL O&M ADJUSTMENTS		6,782	6,070	

Florida Public Service Commission

Kings Cove
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)
ine	Description	Water	Sewer	Supporting Schedules
<u>vo.</u> 1 UTILI	TY PRO FORMA ADJUSTMENTS, continued	170.01		
2				
3 C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)	604	NI A	B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	694 270	NA 258	
5	Allocation of new corp. PCs and Network & Telephony enhancements	270	250	
6		· ·	0	
7 8		0		
9			0	
10		0	0	
11	TOTAL	964	258_	
12				
13				
14 D	AMORTIZATION	0	0	
15 16	•	0	ő	
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	122	106	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(2,130)	(991)	
22	Property taxes associated with Pro Forma plant	745	51	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	(1,263)	(834)	
25 26 F	NOOME TAYES			C-1
26 F 27	INCOME TAXES Income tax impact of the adjustments to per book income	(2,899)	(2,203)	01
27 28	TOTAL	(2,899)	(2,203)	
29	TOTAL	(-147-7		
30	TOTAL EXPENSE ADJUSTMENTS	3,584	3,292	
31				
32		_		
	ITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34	NET ODEDATING DEVENUE			
35 A 36	NET OPERATING REVENUE	23,748	22,299	B-1, B-2
36 37	Required Revenue Adjustment	23,140		D-1, D-2
38 B	OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	351	329	B-1, B-2
40			- 	
41 E	TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500	% <u>1,069</u>	1,003	
43				
44 F	INCOME TAX ADJUSTMENT	e4 04E	70.000	B-1, B-2
45	Rate Year Revenue at Present Rates	61,845 23,748	73,322 22,299	D-1, D-2
46 47	Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates	85,593	95,621	
47 48	ridia todi tratarion di Lindopada Udras	00,000		
49	Less Operating Expenses Before Income Taxes	(64,877)	(76,301)	B-1, B-2
50	Less Interest Expense	(3,498)	(3,269)	D-1
51	Taxable Income	17,218	16,051	
52	Income Tax at Composite Rate of 38.575		6,192	- .
53	Less Income Tax at Present Rates	1,972	1,896	C-1
54	to Took to be and a Demontal Days	0.010	0.000	
55	Income Tax Adjustment for Requested Revenue Increase	8,613	8,088	

Test Year Operating Revenues

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-4 1 of 1

Preparer:

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.		D		
1	Account No. and Description WATER SALES	Revenues	Account No. and Description	Revenues
2	460.1 Unmetered Water Revenue	•	SEWER SALES	
3	461.1 Metered - Residential	0	521.1 Flat Rate - Residential	0
4	461.2 Metered - Commercial	61,611	521.2 Flat Rate - Commercial	0
5	461.3 Metered - Commercial	0	521.3 Flat Rate - Industrial	0
6		0	521.4 Flat Rate - Public Authorities	0
7		0	521.5 Flat Rate - Multi-Family	0
8		0	521.6 Flat Rate - Other	0
_		0	522.1 Measured - Residential	74,077
9 10		0	522.2 Measured - Commercial	0
11	462.2 Private Fire Protection	0	522.3 Measured - Industrial	0
	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	61,611	TOTAL SEWER SALES	74,077
20			•	
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0 Forfeited Discounts	0	531.0 Sale Of Sludge	0
23	471.0 Misc. Service Revenues	250	532.0 Forfeited Discounts	0
24	472.0 Rents From Water Property	0	534.0 Rents From Sewer Property	0
25	473.0 Interdepartmental Rents	0	535.0 Interdepartmental Rents	0
26	474.04 Other Water Revenues	0	536.0 Other Sewer Revenues	0
27 28	TOTAL OTHER WATER REVENUES	250	TOTAL OTHER SEWER REVENUES	0
29	TOTAL WATER OPERATING REVENUES	61,861	TOTAL SEWER OPERATING REVENUES	74,077

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

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

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Page:

1 of 5

Preparer: S Szczygiel

	_	(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	0.00%	Adjusted	Adjustments	_0.00%	Pro Forma
1	601		16,411	1,010	17,421		17,421	2,875	<u>-</u>	20,296
2	603	Salaries & Wages - Officers, Exec.	1,491	0	1,491		1,491	0		1,491
3	604	Employee Pensions & Benefits	2,875	0	2,875		2,875	360		3,236
4	610	Purchased Water	0	0	0	0	0	0	0	0
5	615	Purchased Power	5,952	0	5,952		5,952	0		5,952
6	616	Fuel for Purchased Power	22	0	22	0	22	0	0	22
7	618	Chemicals	1,435	0	1,435		1,435	0		1,435
8	620	Materials & Supplies	1,400	0	1,400	0	1,400	0	0	1,400
9	631	Contractual Services - Engineering	66	0	66		66	0		66
10	632	Contractual Services - Accounting	(81)	248	167		167	0		167
11	633	Contractual Services - Legal	384	49	433		433	0		433
12	634	Contractual Services - Mgmt. Fees	4,617	70	4,687		4,687	(119)		4,568
13	635	Contractual Services - Testing	1,817	0	1,817		1,817	0		1,817
14	636	Contractual Services - Other	6,607	208	6,816		6,816	85		6,900
15	641	Rental of Building/Real Prop.	1,632	0	1,632		1,632	46		1,678
16	642	Rental of Equipment	125	0	125		125	0		125
17	650	Transportation Expenses	2,735	0	2,735		2,735	353		3,088
18	656	Insurance - Vehicle	218	0	218		218	0		218
19	657	Insurance - General Liability	869	0	869		869	0		869
20	658	Insurance - Workman's Comp.	130	0	130		130	0		130
21	659	Insurance - Other	287	0	287		287	0		287
22	660	Advertising Expense	8	0	8		8	0		8
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	2,852		2,852
24	667	Reg. Comm. Exp Rate Case Other	0	0	0		0	0		0
25	670	Bad Debt Expense	(578)) 0	(578))	(578)	0		(578)
26	675	Miscellaneous Expense	3,456	(4,108)	(652)		(652)	331		(321)
27		-			, ,		. ,			
28		TOTAL WATER O & M EXPENSES	51,882	(2,523)	49,358	0	49,358	6,782	0	56,141

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

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Schedule: B-5 Page: 2 of 5

Historical Test Year Ending December 31, 2007

Page: 2 of 5
Preparer: S Szczygiel

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(10)	(1.0)
Line	:		2007						, ,	(-)	()	(11)	(12)	(13)	(14) Total
No.		Account No. and Name	Jan	Feb	Mar									2007	Per Books
1	601	Salaries & Wages - Employees	1,375	1.135	1,540	Apr 1 400	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2	603	Salaries & Wages - Officers, Exec.	131	130	(203)	1,468 141	1,391	1,415	1,214	1,353	8,625	2,097	(6,958)	1.756	16,411
3	604	Employee Pensions & Benefits	336	351	(203)		147	183	188	177	1,532	249	(1,361)	177	1,491
4	610	Purchased Water	0	001	(203)	340	326	317	298	317	41	313	486	(45)	2,875
5	615	· · · · · · · · · · · · · · · · · · ·	469	386	443	0	0	0	0	0	0	0	0	`0	<u>,</u> 0,0
6	616		700	0.00	443	629	579	561	528	427	690	444	303	494	5,952
7	618	Chemicals	n	188	250	0	0	22	0	0	0	0	0	,07	22
8	620		135	577	(123)	131	168	0	91	177	89	137	ō	204	1,435
9	631	Contractual Services - Engineering	8	3,, 8		76	69	94	148	160	201	200	(184)	46	1,400
10	632	Contractual Services - Accounting	58	51	8 51	8 (470)	8	8	8	8	0	0	0	0	66
11	633	Contractual Services - Legal	28	26	34	(178)	29	29	29	29	(22)	28	33	(219)	(81)
12	634	Contractual Services - Mgmt. Fees	310	310	370	30	32	34	41	40	403	55	(377)	38	384
13	635	Contractual Services - Testing	137	47	434	490	476	442	317	192	575	342	426	368	4,617
14	636	Contractual Services - Other	532	493	528	137	137	137	47	109	121	48	92	372	1,817
15	641	Rental of Building/Real Prop.	117	110	143	530	550	538	601	630	2,951	688	(2,089)	655	6,607
16	642	Rental of Equipment	9	8	143	129	135	144	176	170	1,711	234	(1,600)	163	1,632
17	650	Transportation Expenses	204	231		10	10	11	14	13	131	18	(123)	12	125
18	656	Insurance - Vehicle	18	18	223	215	253	222	188	255	(337)	230	847	206	2,735
19	657	Insurance - General Liability	73	73	18	18	18	18	18	18	18	18	18	18	2,733
20	658	Insurance - Workman's Comp.	11	/3 11	73	73	73	73	71	72	73	72	71	72	869
21	659	Insurance - Other	24	24	11	11	11	11	11	11	11	11	11	11	130
22	660	Advertising Expense	24	24	24	24	24	24	24	24	24	24	23	24	287
23	666	Reg. Comm. Exp Rate Case Amort.	,	1	1	1	1	1	1	1	8	1	(8)	-4	207
24	667	Reg. Comm. Exp Rate Case Other	0	Ü	0	0	0	0	0	0	0	n.	(0)	,	0
25	670	Bad Debt Expense	(602)	44	0	0	0	0	0	0	ō	ő	n	0	0
26	675		(602) 240	14	96	34	36	(28)	9	(66)	(222)	129	140	(118)	(F7C)
27		and a second	44 0	343	293	264	277	296	388	347	3,502	449	(3,276)	333	(578)
28		TOTAL WATER O & M EXPENSES	3,615	4,535	4.004	1.555				_	- •	• 10	(0,210)	233	3,456
			0,015	4,335	4,021	4,583	4,749	4,553	4,409	4,464	20,126	5,788	(13,527)	4,567	51.882
													1,-2.	-,J07	01,002

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

Florida Public Service Commission

Schedule: B-5 Page:

3 of 5 Preparer: S Szczygiel

Kings Cove 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	Annual
1	601	Salaries & Wages - Employees	819	616	862	857	751	731	380	549	520	988	624	985	8,682
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	(466)	(7)	(6)	(1)	(22)	(0)	ò	(0)	(120)	(373)	(996)
4	610	Purchased Water	O	0	Ö	Ò	Ö	0	Ö	Ō	0	O	0	0	0
5	615	Purchased Power	460	378	432	620	569	551	515	415	565	426	420	482	5,833
6	616	Fuel for Purchased Power	0	0	0	0	0	22	0	0	0	0	0	0	22
7	618	Chemicals	0	188	250	131	168	0	91	177	89	137	0	204	1,435
8	620	Materials & Supplies	122	564	(139)	61	53	77	128	141	4	173	0	28	1,212
9	631	Contractual Services - Engineering	8	8	8	8	8	8	8	8	0	0	0	0	66
10	632	Contractual Services - Accounting	0	(0)	(0)	(147)	0	0	(0)	(0)	0	0	(0)	0	(147)
11		Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	(0)	0	(0)	(0)	0	(0)	(0)	0
13	635	Contractual Services - Testing	136	46	433	136	136	136	46	107	107	46	106	371	1,803
14	636	Contractual Services - Other	161	154	154	154	154	154	154	184	154	135	135	206	1,902
15		Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
18		Insurance - Vehicle	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	(0)
19		Insurance - General Liability	0	0	0	0	0	0	(0)	0	(0)	0	O	(0)	0
20		Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	0
21		Insurance - Other	0	0	0	0	0	0	0	(0)	0	0	0	0	0
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	o	0
25	670	Bad Debt Expense	(595)	21	106	42	44	(19)	20	(55)	(113)	144	38	(108)	(474)
26	675	Miscellaneous Expense	0	119	0	0	0	0	28	0	0	(30)	0	0	117
27															
28		TOTAL WATER O & M EXPENSES	1,111	2,095	1,640	1,855	1,878	1,660	1,349	1,526	1,326	2,018	1,201	1,795	19,455

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

Florida Public Service Commission

Schedule: B-5

Page: 4 of 5 Preparer: S Szczygiel

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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 No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601		n	0	0	<u>, 45.</u>	<u> </u>	0	001	0		00.	0		A1111000
2	603		29	35	(328)	29	29	57	36	29	46	46	29	36	74
3	604	Employee Pensions & Benefits	355	369	286	368	354	341	348	345	319	351	346	354	4,137
4	610		0	0	0	0	Ď	ñ	0.0	00	0.0	00,	0.10	004	0
5	615	Purchased Power	ō	Ō	ō	Ō	0	ñ	Ö	ō	ō	ō	Ô	õ	ō
6	616	Fuel for Purchased Power	ō	Ö	ō	ō	Ö	Ď	Õ	Ö	ō	ō	Ö	Õ	ō
7	618	Chemicals	O	0	0	0	Ō	Ō	0	Ō	Ö	0	ō	ō	0
8	620	Materials & Supplies	0	0	0	0	0	0	0	0	0	Ō	Ō	0	0
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	Ō	0
10	632	Contractual Services - Accounting	58	51	51	(30)	30	30	29	30	(18)	. 29	30	(218)	71
11		Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	Ò	0
12		Contractual Services - Mgmt, Fees	310	309	369	490	476	4 41	316	191	568	341	432	367	4,610
13		Contractual Services - Testing	0	0	o	0	0	0	0	0	0	0	0	0	0
14		Contractual Services - Other	193	172	156	180	190	164	179	188	197	197	208	202	2,227
15	641		0	O	0	0	0	0	0	0	0	0	Q	o	0
16	642		0	0	Ū	0	0	0	0	0	0	0	0	0	0
17	650	,	244	269	272	260	300	272	249	314	256	311	292	262	3,301
18	656		18	18	18	18	18	18	18	18	18	18	18	18	218
19	657	***	73	73	73	73	73	73	71	72	72	72	72	72	868
20	658		11	11	11	11	11	11	11	11	11	11	11	11	130
21		Insurance - Other	24	24	24	24	24	24	23	24	24	24	24	24	286
22	660		0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	•	0	0	0	0	o	0	0	0	0	0	0	0	0
24	667		0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		0	0	0	0	0	0	0	0	0	0	0	0	0
26 27	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28		TOTAL WATER O & M EXPENSES	1,316	1,331	932	1,423	1,505	1,432	1,280	1,221	1,493	1,400	1,462	1,127	15,922

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

Florida Public Service Commission

Kings Cove Docket No. 080121-WS Schedule: B-5 Page: 5 of 5

Historical Test Year Ending December 31, 2007

to be allocated to lines 1-26

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	Nov	Dec	Annual	Rate
1	601	Salaries & Wages - Employees	556	519	678	611	640	684	833	804	8,105	1,109	(7,582)	770	7,729	46.83%
2	603	Salaries & Wages - Officers, Exec.	102	95	124	112	117	125	153	147	1,486	203	(1,390)	141	1,417	8.59%
3	604	Employee Pensions & Benefits	(19)	(18)	(23)	(21)	(22)	(24)	(29)	(28)	(279)	(38)	261	(26)	(266)	-1.61%
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0.00%
5	615	Purchased Power	9	8	10	9	10	11	13	12	125	17	(117)	12	119	0.72%
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0		0.00%
8	620	Materials & Supplies	14	13	16	15	16	17	20	20	197	27	(184)	19	188	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(4)	(1)	4	(0)	(4)	-0.02%
11	633	Contractual Services - Legal	28	26	34	30	32	34	41	40	403	55	(377)	38	384	2.33%
12	634	Contractual Services - Mgmt. Fees	0	0	1	1	1	1	1	1	7	1	(6)	1	7	0.04%
13		Contractual Services - Testing	1	1	1	1	1	1	2	1	15	2	(14)	1	14	0.09%
14	636	Contractual Services - Other	178	166	218	196	205	220	267	258	2,600	356	(2,432)	247	2,479	15.02%
15	641	Rental of Building/Real Prop.	117	110	143	129	135	144	176	170	1,711	234	(1,600)	163	1,632	9.89%
16	642	Rental of Equipment	9	8	11	10	10	11	14	13	131	18	(123)	12	125	0.76%
17		Transportation Expenses	(41)	(38)	(50)	(45)	(47)	(50)	(61)	(59)	(593)	(81)	555	(56)	(566)	
18	656		Ö	Ò	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%
20	658	•	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659	·	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660		1	1	1	1	1	1	1	1	8	1	(8)	1	8	0.05%
23	666		0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667		0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670		(7)	(7)	(9)	(8)	(9)	(9)	(11)	(11)	(109)	(15)	102	(10)	(104)	
26		Miscellaneous Expense	240	224	293	264	277	296	360	347	3,502	479	(3,276)	333	3,340	20.24%
27																
28		TOTAL WATER O & M EXPENSES	1,187	1,108	1,449	1,305	1,366	1,461	1,780	1,717	17,307	2,369	(16,191)	1,645	16,505	100.00%
		675863 Service & Sundry Input	1,187	1,108	1,449	1,305	1,366	1,461	1,780	1,717	17,307	2,369	(16,191)	1,645	16,505	

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

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

22

23

24

25

26

27

28 29 760

766

Historical Test Year Ending December 31, 2007

Insurance - Other

Advertising Expense

Bad Debt Expense

775 Miscellaneous Expense

Reg. Comm. Exp. - Other

Reg. Comm. Exp. - Rate Case Amort.

TOTAL WATER O & M EXPENSES

Schedule:

B-6 1 of 5

Page: Preparer:

274

10

0

0

39

(3,991)

72,465

0

0

0

0

0

316

6,070

2,729

S Szczygiel

Historical [X] Projected [] Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year (9) (7) (8) Excess I&I Excess 1&1 Line 2007 2007 2007 Aidstmnt@ 2007 Pro Forma Aidstmnt @ No. Account No. and Name Per Books Normalizations Normalized N/A Adjusted Adjustments N/A Pro Forma Salaries & Wages - Employees 18,799 52 2,268 18,851 18,851 21,119 2 Salaries & Wages - Officers, Exec. 1,794 0 1,794 1,794 0 1,794 3 **Employee Pensions & Benefits** 4,303 0 4,303 409 4,713 4,303 4 Purchased Sewage Treatment 0 0 0 0 0 0 0 0 Sludge Removal Expense 5 711 9,542 0 9,542 9.542 0 9,542 6 715 Purchased Power 11,401 0 11.401 0 11,401 0 0 11,401 7 716 Fuel for Power Production 0 0 0 0 8 718 Chemicals 2,722 0 2,722 0 2,722 0 0 2,722 9 Materials & Supplies 913 0 913 913 0 913 10 Contractual Services - Engineering 63 63 0 63 0 63 732 Contractual Services - Accounting 11 (82)237 156 156 0 156 12 733 Contractual Services - Legal 467 47 514 514 0 514 13 734 Contractual Services - Mgmt, Fees 4,407 67 4,474 4.474 (114)4,360 735 Contractual Services - Testing 14 1,501 1,501 1,501 0 0 1.501 15 Contractual Services - Other 13,943 199 14,142 81 14,142 14,222 16 Rental of Building/Real Prop. 1,983 1,983 1,983 44 0 2,027 742 Rental of Equipment 17 152 0 152 152 0 152 Transportation Expenses 18 750 2,463 0 2,463 337 2,463 2,800 19 Insurance - Vehicle 208 0 208 208 0 208 Insurance - General Liability 20 757 830 0 830 830 0 830 21 758 Insurance - Workman's Comp. 124 0 124 124 0 124

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(8,228)

(7,625)

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4,236

80.091

274

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39

(3,991)

72,465

274

2,729

(3,675)

78,536

0

10

0

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

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

B-6 Schedule: 2 of 5 Page:

Historical Test Year Ending December 31, 2007

Preparer: S Szczygieł

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aua	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1,566	1,294	1,563	1.554	1,706	1.421	1,766	1,792	10,776	2,304	(8,483)	1,540	18,799
è	703	Salaries & Wages - Officers, Exec.	152	149	(163)	164	170	208	221	207	1,897	293	(1,714)	209	1,794
3	704	Employee Pensions & Benefits	374	390	305	386	367	351	353	351	. 8	345	712	361	4,303
4		Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	817	817	0	Ö	817	1,633	817	817	959	959	959	951	9,542
6	715	Purchased Power	1,149	968	932	986	848	907	927	879	1,155	893	804	953	11,401
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	Ō	397	126	0	516	75	179	256	459	240	120	354	2,722
9	720	Materials & Supplies	67	929	(379)	18	19	36	25	112	261	33	(231)	23	913
10	731	Contractual Services - Engineering	8	8	. 8	8	8	8	8	8	0	0	0	0	63
11	732	Contractual Services - Accounting	55	48	48	(173)	28	28	27	28	(22)	27	33	(209)	(82)
12	733	Contractual Services - Legal	34	31	41	37	39	42	51	49	503	68	(472)	47	467
13	734	Contractual Services - Mgmt. Fees	296	295	352	467	454	421	303	183	552	327	405	352	4,407
14	735	Contractual Services - Testing	29	133	119	119	119	133	120	223	139	98	77	190	1,501
15	736	Contractual Services - Other	812	1,969	2,417	1,034	709	832	904	1,575	3,837	1,020	(2,454)	1,287	13,943
16	741	Rental of Building/Real Prop.	143	133	172	157	164	177	215	206	2,134	287	(2,006)	201	1,983
17	742	Rental of Equipment	11	10	13	12	13	14	16	16	164	22	(154)	15	152
18	750	Transportation Expenses	183	210	200	193	228	198	163	228	(495)	198	975	181	2,463
19	756	Insurance - Vehicle	17	17	17	17	17	17	17	17	18	17	17	17	208
20	757	Insurance - General Liability	69	69	69	69	69	69	68	69	71	69	67	69	830
21	758	Insurance - Workman's Comp.	10	10	10	10	10	10	10	10	11	10	10	10	124
22	759	Insurance - Other	23	23	23	23	23	23	22	23	23	23	22	23	274
23	760	Advertising Expense	1	1	1	1	1	1	1	1	11	1	(10)	1	10
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	(9)	(9)	(11)	12	(10)	133	(14)	(13)	308	(462)	(16)	131	39
27	775	Miscellaneous Expense	292	436	352	324	335	362	485	422	4,368	555	(4,106)	410	4,236
28		TOTAL WATER 6 & M EVERNOSS	2 200	0.000	0.010	E 440	0.040	7,098	6.684	7.461	27,135	7,329	(15,445)	7,116	80,091
29		TOTAL WATER O & M EXPENSES	6,099	8,330	6,216	5,419	6,649	7,096	0,004	7,401	21,100	1,048	(10,440)	1,110	00,031

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 Szczygieł

Kings Cove 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	Ju <u>n</u>	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	891	662	748	811	930	583	748	814	669	943	1,018	590	9,406
2	703	Salaries & Wages - Officers, Exec.	0	D	0	0	0	0	0	(0)	(0)	(0)	0	(0)	0
3	704	Employee Pensions & Benefits	0	(0)	(0)	(0)	(1)	(1)	0	(0)	0	(0)	0	0	(2)
4	710		0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	817	817	0	0	817	1,633	817	817	959	959	959	951	9,542
6		Purchased Power	1,139	959	920	975	836	894	911	864	999	872	950	938	11,256
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Chemicals	0	397	126	0	516	75	179	256	459	240	120	354	2,722
9			51	913	(399)	0	0	16	0	88	15	0	Û	0	685
10	731	Contractual Services - Engineering	8	8	8	8	8	8	8	8	0	0	0	0	63
11	732	Contractual Services - Accounting	(0)	0	0	(144)	0	0	(0)	0	0	(0)	(0)	(0)	(144)
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Contractual Services - Mgmt. Fees	0	0	(0)	(0)	(0)	D	(0)	0	0	0	0	0	0
14		Contractual Services - Testing	28	132	118	118	118	132	118	222	121	96	94	188	1,484
15	736		411	1,603	2,007	625	278	407	407	1,082	407	395	395	789	8,805
16	741		0	0	0	0	0	0	0	0	0	0	0	0	0
17	742	Rental of Equipment	Đ	0	0	0	0	0	0	0	0	0	. 0	0	0
18	750	Transportation Expenses	(0)	0	(0)	(0)	(0)	0	(0)	(0)	0	(0)	0	0	(0)
19		Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
20	757		(0)	(0)	0	(0)	(0)	0	(0)	0	(0)	0	0	(0)	(0)
21		Insurance - Workman's Comp.	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
22		Insurance - Other	0	0	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(0)
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766		0	0	0	0	0	C	O	0	0	Ō	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)	22	0	144	0	0	444	(444)	(144)	144	165
27	775	Miscellaneous Expense	0	163	0	3	0	0	45	0	0	(33)	0	0	177
28								<u> </u>							
29		TOTAL WATER O & M EXPENSES	3,344	5,6 5 3	3,526	2,418	3,501	3,890	3,231	4,150	4,073	3,028	3,391	3,954	44,158
							-				····				

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

Fiorida Public Service Commission

Kings Cove Docket No. 080121-WS Schedule: B-6 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 & 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	0	0	0	0	0	0	0	0	0	0	0
2	703		28	33	(312)	28	28	55	34	28	44	44	28	34	72
3	704	Employee Pensions & Benefits	397	411	333	411	395	380	388	385	356	392	386	394	4,629
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	715	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	7 18	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	0	0	0	0	0	0	0	0	0
11		Contractual Services - Accounting	56	48	48	(29)	28	28	28	28	(17)	28	28	(209)	67
12		Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734	Contractual Services - Mgmt. Fees	295	294	351	466	453	420	302	183	543	326	413	351	4,399
14	735	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736	Contractual Services - Other	184	164	149	171	181	156	171	180	188	189	199	193	2,125
16	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750	Transportation Expenses	233	256	259	248	285	259	238	300	245	297	279	251	3,150
19	756	Insurance - Vehicle	17	17	17	17	17	17	17	17	17	17	17	17	208
20	757	Insurance - General Liability	69	69	69	69	69	69	6 8	69	69	69	69	69	828
21	758	Insurance - Workman's Comp.	10	10	10	10	10	10	10	10	10	10	10	10	124
22	759	Insurance - Other	23	23	23	23	23	23	22	23	23	23	23	23	273
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28		•													
29		TOTAL WATER O & M EXPENSES	1,312	1,328	948	1,415	1,491	1,419	1,279	1,223	1,478	1, 3 95	1,453	1,133	15,875

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

Florida Public Service Commission

Page:

Schedule: B-6 5 of 5

Preparer: S Szczygiel

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
Ņο.		Account No. and Name	<u>Jan</u>	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1		Salaries & Wages - Employees	675	632	816	743	776	838	1,018	978	10,108	1,361	(9,501)	950	9,393	46.83%
2		Salaries & Wages - Officers, Exec.	124	116	150	136	142	154	187	179	1,853	249	(1,742)	174	1,722	8.59%
3		Employee Pensions & Benefits	(23)	(22)	(28)	(26)	(27)	(29)	(35)	(34)	(347)	(47)	327	(33)	(323)	-1.61%
4		Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5		Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6		Purchased Power	10	10	13	11	12	13	16	15	156	21	(146)	15	145	0.72%
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8		Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720	Materials & Supplies	16	15	20	18	19	20	25	24	246	33	(231)	23	228	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11		Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(5)	(1)	5	(0)	(5)	-0.02%
12			34	31	41	37	39	42	51	49	503	68	(472)	47	467	2.33%
13	734	Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	9	1	(8)	1	8	0.04%
14	735	Contractual Services - Testing	1	1	1	1	1	2	2	2	18	2	(17)	2	17	0.09%
15	736	Contractual Services - Other	217	203	262	238	249	269	327	314	3,242	436	(3,048)	305	3,013	15.02%
16	741	Rental of Building/Real Prop.	143	133	172	157	164	177	215	206	2,134	287	(2,006)	201	1,983	9.89%
17	742	Rental of Equipment	11	10	13	12	13	14	16	16	164	22	(154)	15	152	0.76%
18	750	Transportation Expenses	(49)	(46)	(60)	(54)	(57)	(61)	(75)	(72)	(740)	(100)	695	(70)	(687)	-3.43%
19	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
20		Insurance - General Liability	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.01%
21	758	Insurance - Workman's Comp.	O	o	g	O	0	O	0	0	0	0	(0)	0	0	0.00%
22	759	Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
23	760	Advertising Expense	1	1	1	1	1	1	1	1	11	1	(10)	1	10	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	Q	0	0	0.00%
26	770	Bad Debt Expense	(9)	(9)	(11)	(10)	(10)	(11)	(14)	(13)	(136)	(18)	128	(13)	(126)	-0.63%
27	775	Miscellaneous Expense	292	273	352	321	335	362	440	422	4,368	588	(4,106)	410	4,059	20,24%
28		•					<u> </u>				<u> </u>					
29		TOTAL WATER O & M EXPENSES	1,442	1,349	1,742	1,586	1,658	1,790	2,174	2,088	21,584	2,906	(20,289)	2,028	20,058	100,00%
		775863 Service & Sundry input to be allocated to lines 1-27	1,442	1,349	1,742	1,586	1,658	1,790	2,174	2,088	21,584	2,906	(20,289)	2,028	20,058	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Kings Cove 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.

	<u></u>	(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	601	Salaries & Wages - Employees	16,098	17,421	1,323	8.22%
2	603	Salaries & Wages - Officers, Exec.	0	1,491	1,491	-
3	604	Employee Pensions & Benefits	1,246	2,875	1,629	130.77%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	6,371	5,952	(419)	-6.57%
6	616	Fuel for Power Production	0	22	22	-
7	618	Chemicals	1,436	1,435	(1)	-0.05%
8	620	Materials & Supplies	0	1,400	1,400	-
9	631	Contractual Services - Engineering	0	66	66	-
10	632	Contractual Services - Accounting	1,968	167	(1,801)	-91.49%
11	633	Contractual Services - Legal	0	433	433	-
12	634	Contractual Services - Mgmt. Fees	0	4,687	4,687	-
13	635	Contractual Services - Testing	738	1,817	1,079	146.27%
14	636	Contractual Services - Other	6,896	6,816	(80)	-1.17%
15	641	Rental of Building/Real Prop.	0	1,632	1,632	-
16	642	Rental of Equipment	0	125	125	-
17	650	Transportation Expenses	1,655	2,735	1,080	65.28%
18	656	Insurance - Vehicle	0	218	218	-
19	657	Insurance - General Liability	0	869	869	-
20	658	Insurance - Workman's Comp.	0	130	130	-
21	659	insurance - Other	0	287	287	-
22	660	Advertising Expense	0	8	8	-
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	0	0	0	-
25	670	Bad Debt Expense	326	(578)	(904)	-277.33%
26	675	Miscellaneous Expense	30	(652)	(682)	-2272.38%
27	TOTAL	WATER O & M EXPENSES	36,764	49,358	12,594	34.26%
28		Total Customers (EOY)	203.0	209.0	6.0	2.96%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				14.68%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Kings Cove

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.	<u>No.</u>	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	The same de net allocate all admin cools to shados
5	615	Purchased Power	
6	616	Fuel for Power Production	Portable auxillary power
7	618	Chemicals	, , , , , , , , , , , , , , , , , , , ,
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
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	
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	Prior owner did not allocate all admin costs to entities
23	666	Reg. Comm. Exp Rate Case Amort.	
24	667	Reg. Comm. Exp Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Kings Cove 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	17,064	18,851	1,787	10.47%
2	703	Salaries & Wages - Officers, Exec.	0	1,794	1,794	-
3	704	Employee Pensions & Benefits	1,317	4,303	2,986	226.76%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	16,053	9,542	(6,512)	-40.56%
6	715	Purchased Power	9,185	11,401	2,216	24.13%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	2,532	2,722	190	7.50%
9	720	Materials & Supplies	71	913	842	1185.84%
10	731	Contractual Services - Engineering	0	63	63	-
11	732	Contractual Services - Accounting	1,888	156	(1,732)	-91.76%
12	733	Contractual Services - Legal	0	514	514	-
13	734	Contractual Services - Mgmt. Fees	16,173	4,474	(11,699)	-72.34%
14	735	Contractual Services - Testing	382	1,501	1,119	292.82%
15	736	Contractual Services - Other	8,955	14,142	5,187	57.92%
16	741	Rental of Building/Real Prop.	0	1,983	1,983	-
17	742	Rental of Equipment	0	152	152	-
18	750	Transportation Expenses	2,030	2,463	433	21.31%
19	756	Insurance - Vehicle	0	208	208	-
20	757	Insurance - General Liability	0	830	830	-
21	758	Insurance - Workman's Comp.	0	124	124	-
22	759	Insurance - Other	0	274	274	-
23	760	Advertising Expense	0	10	10	-
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	0	0	0	-
26	770	Bad Debt Expense	350	39	(311)	-88.87%
27	775	Miscellaneous Expense	28	(3,991)	(4,019)	-14355.31%
28	TOTAL	. SEWER O & M EXPENSES	76,028	72,465	(3,563)	-4.69%
			,		(-,- 30)	
29		Total Customers (EOY)	195.0	201.0	6.0	3.08%
30		Consumer Price Index - U				11.38%
31		Growth Plus Inflation				14.81%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Kings Cove

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.

	(1)	(2)	(3)	
Line	Acct			
No.	No.	Account Name	Explanation	
1	701	Salaries & Wages - Employees		
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities	
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities	
4	710	Purchased Sewage Treatment		
5	711	Sludge Removal Expense		
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin co	ests.
7	716	Fuel for Power Production	· · ·	
8	718	Chemicals		
9	720	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated	l based on customer count
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities	
11	732	Contractual Services - Accounting		
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities	
13	734	Contractual Services - Mgmt. Fees		
14	735	Contractual Services - Testing	Testing per regulations	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities	
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities	
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities	
18	750	Transportation Expenses	Prior owner did not allocate all admin costs to entities	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities	
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities	
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities	
23	760	Advertising Expense	Prior owner did not allocate all admin costs to entities	
24	766	Reg. Comm. Exp Rate Case Amort.		
25	767	Reg. Comm. Exp Other		
26	770	Bad Debt Expense		
27	775	Miscellaneous Expense		
			69	printed 5/16/2009 1:22 DA

Contractual Services

Florida Public Service Commission

Kings Cove

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.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er	_		
1	Aqua Services, Inc.	Management	5,470	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,810	Testing-Treat-Ops
3				
4				
5				
6				
7				
8				
9				
10				
Sew	er			
11	Aqua Services, Inc.	Management	5,293	Corporate services and sundry charges
12	28222WASTE MANAG	Oth-T&D-Ops	1,814	Oth-T&D-Ops
13	28332FLORIDA LAWN CARE	Oth-T&D-Ops	2 ,952	Oth-T&D-Ops
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-10

Page: 1 of 1 Preparer: S Szczygiel

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

Line	(1) Firm or	(2) Counsel, Consultant	(3) Hourly	(4) Total Est of	(5) Type of Service	(6) Comments	(7) Hours
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered		
1	Legal						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal	· (O)	-	275,000	•		
4	.,		•		•		
5	Consulting & Other Exper	ts					
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting			709,000			
13	4 6						
14	Aqua Services Employees						
	Aqua Services, Inc.	Daubert, J.R.	47.00		Accounting		957
	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		750
	Aqua Services, Inc.	Drager, Rick	52.00		Accounting		865
18 19	Aqua Services, Inc.	Guth, Nance Shank, David	36.58	•	Accounting		137
	Aqua Services, Inc. Aqua Services, Inc.		72.00		Accounting		69
21	Sub-Total Aqua Employee	Joyce, Kim	78.00	60,000	Legai		769
22	300-Total Aqua Employee	15	-	190,000			
23	Other						
	Travel, Lodging & Meals			25,000			
	System Maps			40,000			
	PSC Pre-Audit			10,000			
27	1 SO Fre-Audit			10,000			
	FL PSC	FL PSC		9.000	Filing Fee		
	Printer	12133			Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printin	g		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postar	ge & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other		-	190,000			
	Total		-	1,364,000			
36	Fetimate Through PAA []	or Commission Hearing [X]					

a b	Amortization of Rate Case Expense:
c	
d	Prior Unamortized Rate Case Expense
e	Subtotal Prior Case
f	
Я	Current rate Case Expense
h	Total Bulletted Barrows B
!	Total Projected Rate Case Expense
۱ k	Averaging David in Many
	Amortization Period in Years: Annual Amortization
m	Alliua Amoruzation
n	Mothad of Allpantian Debugan Contame
11	Method of Allocation Between Systems:

(A)	(B)	(C)	(D)	(E)
Total	Wate	Allocated Amount	SewerAllocation %	Allocated Amount
0	0.83 6%	0		0.800% 0
1,364,000	0.836%	11,407		0.800% 10,916
1,364,000	_	11,407		10,916
341,000		2,852		2,729

(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

Kings Cove Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: E Page: 1

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		0	
11				
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19				
20	TOTAL SEWER PROJECTS		0	

Allocation of Expenses Intercompany Expenses Per Books Kings Cove Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 1 of 2

Preparer: S Szczygiel

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

(1) Line	(2 Acct	?) :. No.	(3)	(4)	(5) Allocation Pa	(6) ercentage	(7) es	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) 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.	0.53%	0.51%	,	1.04%	#Custs	74	72		146	14,011
3	604	704	Employee Pensions & Benefits	0.52%	0.58%	•	1.10%	#Custs	4,137	4,629		8,766	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	•
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.58%	0.55%	1	1.13%	#Custs	71	67		138	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.56%	0.53%	•	1.09%	#Custs	4,610	4,399		9,009	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.56%	0.53%		1.09%	#Custs	2,227	2,125		4,351	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	0.56%	0.53%	1	1.09%	#Custs	3,301	3,150		6,451	593,365
18	656	756	Insurance - Vehicle	0.56%	0.53%	•	1.09%	#Custs	218	208		426	39,196
19	657	757	Insurance - General Liability	0.56%	0.53%	•	1.09%	#Custs	868	828		1,696	155,967
20	658	758	Insurance - Workman's Comp.	0.56%	0.53%)	1.09%	#Custs	130	124		254	23,380
21	659	759	Insurance - Other	0.56%	0.53%	,	1.09%	#Custs	286	273		559	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
Kings Cove
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				Allocation Pe			Allocation		Amounts Alle			Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.77%	0.94%		1.71%	#Custs	7,729	9,393		17,122	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.77%	0.94%		1.71%	#Custs	1,417	1,722		3,139	183,603
3	604	704	Employee Pensions & Benefits	0.77%	0.94%		1.71%	#Custs	(266)	(323)		(588)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.77%	0.94%		1.71%	#Custs	119	145		264	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.77%	0.94%		1.71%	#Custs	188	228		416	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.77%	0.94%		1.71%	#Custs	(4)	(5)		(9)	(503)
11	633	733	Contractual Services - Legal	0.77%	0.94%		1.71%	#Custs	384	467		851	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.77%	0.94%		1.71%	#Custs	7	8		14	845
13	635	735	Contractual Services - Testing	0.77%	0.94%		1.71%	#Custs	14	17		31	1,820
14	636	736	Contractual Services - Other	0.77%	0.94%		1.71%	#Custs	2,479	3,013		5,492	321,204
15	641	741	Rental of Building/Real Prop.	0.77%	0.94%		1.71%	#Custs	1,632	1,983		3,614	211,386
16	642	742	Rental of Equipment	0.77%	0.94%		1.71%	#Custs	125	152		277	16,221
17	650	750	Transportation Expenses	0.77%	0.94%		1.71%	#Custs	(566)	(687)		(1,253)	(73,289)
18	656	756	Insurance - Vehicle	0.77%	0.93%		1.70%	#Custs	0	0		1	42
19	657	757	Insurance - General Liability	0.77%	0.94%		1.71%	#Custs	1	2		3	166
20	658	758	Insurance - Workman's Comp.	0.77%	0.93%		1.70%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.77%	0.93%		1.70%	#Custs	0	1		1	55
22	660	760	Advertising Expense	0.77%	0.94%		1.71%	#Custs	8	10		18	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	0.77%	0.94%		1.71%	#Custs	(104)	(126)		(231)	(13,483)
26	675	775	Miscellaneous Expense	0.73%	0.89%		1.61%	#Custs	3,340	4,059		7,399	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

	(1)	(2)	(3) Histor	(4) ical Test Year	(5) r 2007	(6)	(7) Pro Forma Ac	(8) Ijustments
Line	e	2007	Utility	Adjusted	Used & Us	eful	Depreciation	U&U
No.		Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	23	0	23	100.00%	23	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT	_						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	O.	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10		3 53	0	353	100.00%	353	0	0
11		0	0	0	100.00%	0	0	0
12		41	0	41	100.00%	41	0	0
13		914	0	914	100.00%	914	0	0
14		620	0	620	100.00%	620	0	0
15		0	0	0	100.00%	0	0	0
16								
17	<u>u</u>	0	O	0	100.00%	0	0	0
18	•	5,382	(671)	4,711	100.00%	4,711	0	0
19		121	0	121	100.00%	121	0	0
20	- , ,	85	(46)	39	100.00%	39	0	0
21		711	79	790	100.00%	790	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	721	0	721	100.00%	721 .	0	0
27	331.4 Transm. & Distribution Mains	1,206	(1,163)	43	100.00%	43	0	0
28	333.4 Services	173	(22)	151	100.00%	151	0	0
29	334.4 Meters & Meter Installations	912	(136)	775	100.00%	775	694	694
30	335.4 Hydrants	0	Ö	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	25	25	51	100.00%	51	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37		ō	1,783	1,783	100.00%	1,783	270	270
38		Ö	0	0	100.00%	0	0	0
39		ō	ō	ŏ	100.00%	ō	ō	ŏ
40		22	Õ	22	100.00%	22	ō	ō
41		0	Ō	0	100.00%	0	ŏ	ō
42	, , ,	ō	ō	ō	100.00%	ŏ	Ö	ŏ
43	• • • • • • • • • • • • • • • • • • • •	0	0	Ö	100.00%	Ö	Ö	ō
44	, , ,	173	Ö	173	100.00%	173	ŏ	ō
45	• •	1,389	Ō	1,389	100.00%	1,389	Ō	ō
46		.,===	•	.,		.,000	Ū	ŭ
47	TOTAL DEPRECIATION EXPENSE	12,871	(150)	12,721	_	12,721	964	964
48					100.00%			
49	(LESS) AMORTIZATION OF CIAC	(2,139)	(8,707)	(10,846)		(10,846)	0	0
50	·				_			
51	NET DEPRECIATION EXPENSE	10,732	(8,857)	1,875	_	1,875	964	964
					_			

Florida Public Service Commission B-14

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Pre
Historical [X] Projected []
Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Schedule: Page: Preparer:

1 of 1 R Griffin

			(1)	(2)	(3) Histor	(4) ical Test Year	(5) • 2007	(6)	(7) Pro Forma Ad	(8) justments
INTANSIBLE PLANT	Line		•	2007	Utility	Adjusted	Used & Us	seful	Depreciation	U&U
2 35.1.1 Organization 0 0 0 100.00% 0 4 389.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0 7 364.2 Structures & Improvements 131 (8) 123 100.00% 123 8 355.2 Power Generation Equipment 0 0 0 100.00% 0 9 360.2 Collection Sewers - Force 799 (79) 120 100.00% 0 103.6 Structures & Improvements 131 (8) 123 100.00% 123 10 361.2 Collection Sewers - Gravity 705 (78) 627 100.00% 627 11 362.2 Special Collecting Siructures 0 0 0 100.00% 0 12 363.2 Services to Customers 143 (12) 132 100.00% 123 13 364.2 Flow Measuring Installations 0 0 0 100.00% 0 14 365.2 Flow Measuring Installations 0 0 0 100.00% 0 15 SYSTEM PUMPINO PLANT 0 0 0 100.00% 0 16 SYSTEM PUMPINO PLANT 1,360 0 1,360 100.00% 0 17 363.3 Land & Land Flights 0 0 0 100.00% 0 18 354.3 Structures & Improvements 0 0 0 100.00% 0 19 355.3 Power Generation Equipment 1,360 0 1,360 100.00% 12 19 371.3 Pumping Equipment 0 0 0 100.00% 0 17 373.3 Receiving Wells 25 (4) 21 100.00% 21 18 371.3 Pumping Equipment 0 0 0 100.00% 0 18 SYSTEM PUMPINO PLANT 0 100.00% 0 0 100.00% 0 19 355.3 Power Generation Equipment 0 0 0 100.00% 0 18 354.3 Structures & Improvements 0 0 0 100.00% 0 19 355.3 Power Generation Equipment 1,360 0 1,360 100.00% 12 19 373.3 Receiving Wells 25 (4) 21 100.00% 21 19 371.3 Pumping Equipment 0 0 0 100.00% 0 18 EARLY AND DISPOSAL PLANT 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 100.00% 0 0 0 100.0				Expense	Adjustments	Expense	%	Expense	Expense	Expense
3 382 1 Franchises 0										
399.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0			•						0	0
5 COLLECTION PLANT 0 0 1 00.00% 0 7 384.2 Structures & Improvements 131 (8) 1 00.00% 123 9 380.2 Collection Sewers - Force 799 (79) 720 100.00% 720 11 382.2 Special Collecting Structures 0 0 0 100.00% 627 11 382.2 Special Collecting Structures 0 0 0 100.00% 0 13 384.2 Flow Measuring Devices 0 0 0 100.00% 0 13 3854.2 Flow Measuring Installations 0 0 0 100.00% 0 15 389.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 15 389.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 17 353.3 Land & Land Rights 0 0 0 100.00% 0 2 370.3 Receiving Wells 2.5 (4) 21 100.00% 0 2 371.3 Pumping Equipment 1,760 (294) 1,466 100.00% 0									0	0
6 98.32 Land & Land Rights				0	0	0	100.00%	0	0	0
7 354.2 Structures & Improvements 131 (8) 123 100.00% 120 (9 380.2 Collection Sewers - Force 799 (79) 720 100.00% 20 (9 380.2 Collection Sewers - Force 799 (78) 627 100.00% 272 (10 361.2 Collection Sewers - Force 799 (78) 627 100.00% 272 (11 362.2 Special Collecting Structures 0 0 0 0 100.00% 0 (12 32 363.2 Specials Collecting Structures 0 0 0 0 100.00% 0 (13 2 33 32 Searlices to Customers 14.3 (12) 132 100.00% 102 (10 3 35 2 Flow Measuring Installations 0 0 0 100.00% 0 (15 389.2 Cliffor Measuring Installations 1 0 0 0 100.00% 0 (15 389.2 Cliffor Measuring Installations 1 0 0 0 100.00% 0 (15 389.2 Cliffor Measuring Installations 1 0 0 0 100.00% 0 (15 383.3 Land & Land Flights 0 0 0 0 100.00% 0 (15 383.3 Land & Land Flights 0 0 0 0 100.00% 0 (15 383.3 Land & Land Flights 0 0 0 0 100.00% 0 (15 385.3 Power Generation Equipment 1 1,360 0 1,360 100.00% 1 (15 385.3 Power Generation Equipment 1 1,760 (294) 1,465 100.00% 1,466 (17 31.3 Pumping Equipment 1 1,760 (294) 1,465 100.00% 1,466 (17 31.3 Pumping Equipment 1 1,760 (294) 1,465 100.00% 0 (17 36.3 Sea.2 Se					•	•	100.000/			
8 395.2 Power Generation Equipment 0			_						0	0
9 380.2 Collection Sewers - Force 799 (79) 720 100.00% 720			-						0	0
10 361.2 Collection Sewers - Gravily 705 778 627 100.00% 627 11 362.2 Services to Customers 14.3 (12) 132 100.00% 12 13 364.2 Flow Measuring Devices 0 0 0 0 100.00% 0 14 365.2 Flow Measuring Installations 0 0 0 100.00% 0 15 389.2 Chier Plant & Miles. Equipment 0 0 0 100.00% 0 16 SYSTEM PUMPING PLANT 0 0 0 100.00% 0 17 353.3 Land & Land Rights 0 0 0 0 100.00% 0 18 354.3 Structures & Improvements 1,360 0 0 1,360 100.00% 0 19 355.3 Power Generation Equipment 1,760 (294) 1,466 100.00% 1,466 20 370.3 Receiving Wells 2 5 (4) 21 100.00% 2 1 21 371.3 Pumping Equipment 1,760 (294) 1,466 100.00% 1,466 23 393.2 Other Plant & Misc. Equipment 0 0 0 0 0.00.00% 0 23 354.4 Structures & Improvements 10,293 (3,754) 6,539 100.00% 6,539 23 354.4 Structures & Improvements 10,293 (3,754) 6,539 100.00% 6,539 24 353.4 Land & Land Rights 0 0 0 0 0.00.00% 0 25 354.4 Structures & Improvements 10,293 (3,754) 6,539 100.00% 6,539 39 39.4 Treatment & Disposal Equipment 846 (141) 704 100.00% 704 29 382.4 Outrall Sewer Lines 0 0 0 0 100.00% 0 39 389.4 Other Plant & Misc. Equipment 846 (141) 704 100.00% 0 30 389.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 30 389.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 31 351.5 Pumping Equipment 0 0 0 0 100.00% 0 32 353.5 Pumping Equipment 0 0 0 0 100.00% 0 33 354.5 Structures & Improvements 0 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 0 100.00% 0 35 371.5 Pumping Equipment 0 0 0 0 100.00% 0 36 374.5 Ruse Distribution Reservoirs 0 0 0 0 100.00% 0 37 380.5 Treatment & Disposal Equipment 0 0 0 0 100.00% 0 37 380.5 Treatment & Disposal Equipment 0 0 0 0 00.00% 0 38 374.5 Ruse Distri			· ·					_	0	0
13 882 Specials Collecting Structures									0	0
12 383.2 Services to Customers 14.3 (12) 13.2 100.00% 12.2			•						0	ŏ
13 364.2 Flow Measuring Devices 0 0 0 100.00% 0 15 399.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 15 399.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 15 395.3 Land & Land Rights 0 0 0 100.00% 0 0 100.00% 0 18 343.3 Land & Land Rights 0 0 0 100.00% 0 0 100.00% 0 1360 100.00% 0 1360 100.00% 0 1360 100.00% 0 1360 100.00% 1,360 1,360 100.00% 1,360			•						ő	ŏ
14 365.2 Flow Measuring Installations 0 0 0 100.00% 0									Ö	ŏ
15 389.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 1 354.3 Structures & Improvements 0 0 0 100.00% 0 1 354.3 Structures & Improvements 1,360 0 1,360 100.00% 1,360			Ţ.						ō	ō
16 SYSTEM PUMPING PLANT			•						ō	ō
17 953.3 Land & Land Rights 0 0 0 100.00% 0				_	-			_	_	_
8 354.3 Structures & Improvements				0	0	0	100.00%	0	0	0
93 955.3 Power Generation Equipment 1,360 0 1,360 100.00% 1,360 100.00% 21 21 371.3 Pumping Equipment 1,760 (294) 1,466 100.00% 1,466 1,466 100.00% 1,466 1,466 100.00% 1,466 1,46		354.3							ŏ	0
20 370.3 Receiving Wells		355.3		1,360	_			1,360	ō	0
21 371.3 Pumping Equipment	20	370.3		•	(4)		100.00%		0	0
TREATMENT AND DISPOSAL PLANT	21	371.3	Pumping Equipment	1,760	(294)	1,466	100.00%	1,466	0	0
24 353.4 Land & Land Flights 0 0 0 100.00% 0				0	o	0	100.00%	0	0	0
25 354.4 Structures & Improvements 10,293 (3,754) 6,539 100,00% 0 0 0 0 0 0 0 0 0	23	TREAT	MENT AND DISPOSAL PLANT							
26 355.4 Power Generation Equipment 0 0 100.00% 0 27 380.4 Treatment & Disposal Equipment 846 (141) 704 100.00% 704 28 381.4 Plant Sewers 0 0 0 100.00% 0 29 382.4 Outfall Sewer Lines 0 0 0 100.00% 0 30 389.4 Other Plant & Misc. Equipment 0 0 100.00% 10 31 3ESLA MED WATER TREATMENT PLANT 3 177 177 100.00% 0 32 353.5 Land & Land Rights 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 35 371.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 37 380.5 Treatment & Disposal Equipment 14 0 14 100.00% 0 38			Land & Land Rights	0	0	0		_	0	0
27 380.4 Treatment & Disposal Equipment 846 (141) 704 100.00% 704			Structures & Improvements	10,293	(3,754)	6,539	100.00%	6,539	0	0
28 381.4 Plant Sewers 0 0 0 0 100.00% 0 29 382.4 Outfall Sewer Lines 0 0 0 0 100.00% 0 389.4 Other Plant & Misc. Equipment 0 177 177 100.00% 177 31 RECLAIMED WATER TREATMENT PLANT 32 353.5 Land & Land Rights 0 0 0 0 100.00% 0 33 354.5 Structures & Improvements 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 35 371.5 Pumping Equipment 0 0 0 0 100.00% 0 36 374.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 37 380.5 Treatment & Disposal Equipment 14 0 14 100.00% 10 38 381.5 Plant Sewers 0 0 0 0 100.00% 0 39 389.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 40 RECLAIMED WATER DISTRIBUTION PLANT 1352.6 Franchises 0 0 0 100.00% 0 41 355.6 Power Generation Equipment 0 0 0 100.00% 0 42 353.6 Land & Land Rights 0 0 0 100.00% 0 43 354.6 Structures & Improvements 0 0 0 100.00% 0 44 355.6 Power Generation Equipment 0 0 0 100.00% 0 45 366.6 Reuse Services 0 0 0 100.00% 0 46 371.6 Pumping Equipment 0 0 0 100.00% 0 47 371.6 Pumping Equipment 0 0 0 100.00% 0 48 375.6 Reuse Meters & Meter Installations 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 GENERAL PLANT 5 1 353.7 Land & Land Rights 0 0 0 100.00% 0 50 399.7 Transportation Equipment 0 0 0 100.00% 0 50 399.7 Transportation Equipment 0 0 0 100.00% 0 50 399.7 Transportation Equipment 0 0 0 100.00% 0 50 399.7 Transportation Equipment 0 0 0 100.00% 0 50 399.7 Transportation Equipment 0 0 0 100.00% 0 50 399.7 Power Operated Equipment 0 0 0 100.00% 0 50 399.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 50 399.7 Miscellaneous Equipment 0 0 0 100.00% 0 50 399.7 Miscellaneous Equipment 0 0 2,722 2,722 100.00% 17,723			• •	-	_	_		-	0	0
29 382.4 Outfall Sewer Lines 0 0 0 100.00% 0 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 100.00% 177 177 177 100.00% 177 177 177 100.00% 177 177 177 100.00% 177 177 177 177 100.00% 177					(141)	704		704	0	0
389.4 Other Plant & Misc. Equipment 0 177 177 100.00% 177 178					_			-	0	0
RECLAIMED WATER TREATMENT PLANT					-				0	0
32 353.5 Land & Land Rights 0 0 0 100.00% 0 0 33 354.5 Structures & Improvements 0 0 0 100.00% 0 0 0 354 355.5 Power Generation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0				0	177	177	100.00%	177	0	0
33 354.5 Structures & Improvements 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 0 100.00% 0 0 35 371.5 Pumping Equipment 0 0 0 0 100.00% 0 0 37 380.5 Treatment & Disposal Equipment 14 0 14 100.00% 14 100.00% 14 38 381.5 Plant Sewers 0 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					_	_	400.0001		_	
34 355.5 Power Generation Equipment 0 0 0 100.00% 0 371.5 Pumping Equipment 0 0 0 0 100.00% 0 0 100.00% 0 0 371.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 14 100.00% 14 100.00% 14 100.00% 14 100.00% 14 100.00% 14 100.00% 14 100.00% 14 100.00% 14 100.00% 15 371.5 Pumping Equipment 14 0 14 100.00% 14 100.00% 16 14 100.00% 16 14 100.00% 17 15 15 15 15 15 15 15 15 15 15 15 15 15			•						0	0
371.5 Pumping Equipment				-				=	0	0
36 374.5 Reuse Distribution Reservoirs 0			• •						0	0
380.5 Treatment & Disposal Equipment			· • , ,	_				_	0	0
38 381.5 Plant Sewers 0 0 0 100.00% 0 39 389.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 40 RECLAIMED WATER DISTRIBUTION PLANT 7 100.00% 0 0 100.00% 0 41 352.6 Franchises 0 0 0 100.00% 0 42 353.6 Land & Land Rights 0 0 0 100.00% 0 43 354.6 Structures & Improvements 0 0 100.00% 0 43 355.6 Power Generation Equipment 0 0 100.00% 0 45 366.6 Reuse Services 0 0 0 100.00% 0 46 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 48 375.6 Reuse Transmission & Distr, Sys. 0 0 0 100.00% 0 49						-			0	0
389.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 40 RECLAIMED WATER DISTRIBUTION PLANT 41 352.6 Franchises 0 0 0 100.00% 0 43 353.6 Land & Land Rights 0 0 0 100.00% 0 43 354.6 Structures & Improvements 0 0 0 100.00% 0 44 355.6 Power Generation Equipment 0 0 0 100.00% 0 45 366.6 Reuse Services 0 0 0 100.00% 0 46 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 47 371.6 Pumping Equipment 84 0 84 100.00% 84 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 51 353.7 Land & Land Rights 0 0 0 100.00% 0 52 354.7 Structures & Improvements 0 29 29 100.00% 29 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.71 Computer Equipment 0 1,707 1,707 100.00% 1,707 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 2,722 2,722 100.00% 262 62 398.7 Other Tangible Plant 809 0 809 100.00% 809 63 TOTAL DEPRECIATION EXPENSE 16,968 265 17,233 17,233					-		-		0	0
## RECLAIMED WATER DISTRIBUTION PLANT ## 352.6 Franchises									ő	Ŏ
41 352.6 Franchises 0 0 0 100.00% 0				ŭ	v	v	100.0070	J	v	ŭ
42 353.6 Land & Land Rights 0 0 100.00% 0 43 354.6 Structures & Improvements 0 0 100.00% 0 44 355.6 Power Generation Equipment 0 0 100.00% 0 45 366.6 Reuse Services 0 0 100.00% 0 45 366.6 Reuse Meters & Meter Installations 0 0 100.00% 0 46 367.6 Reuse Meters & Meter Installations 0 0 100.00% 0 47 371.6 Pumping Equipment 84 0 84 100.00% 84 48 375.6 Reuse Transmission & Distr. Sys. 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 100.00% 0 50 GENERAL PLANT Tand & Land Rights 0 0 0 100.00% 0 51 353.7 Land & Land Rights 0 0 0 100.00% 0 52 354.7 Structures & Improvem				0	0	0	100.00%	0	0	0
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45 366.6 Reuse Services 0 0 0 100.00% 0 46 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 47 371.6 Pumping Equipment 84 0 84 100.00% 84 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 0 0 0 100.00% 0 51 353.7 Land & Land Rights 0 0 0 100.00% 0 51 353.7 Structures & Improvements 0 29 29 100.00% 29 53 390.7 Office Furniture & Equipment 0 0 1,707 1,707 100.00% 0 54 390.71 Computer Equipment 0 1,707 1,707 100.00% 0 1,707 55 391.7 Transportation Equipment 0 0	43	354.6			0	0	100.00%		ō	Ō
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47 371.6 Pumping Equipment 84 0 84 100.00% 84 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 0 0 0 100.00% 0 51 353.7 Land & Land Rights 0 0 0 100.00% 0 52 354.7 Structures & Improvements 0 29 29 100.00% 0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.71 Computer Equipment 0 1,707 1,707 100.00% 0 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 100.00% 0	45	366.6	Reuse Services	0	0	0	100.00%	0	0	0
48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 0 0 0 100.00% 0 51 353.7 Land & Land Rights 0 0 0 100.00% 0 52 354.7 Structures & Improvements 0 29 29 100.00% 29 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.71 Computer Equipment 0 1,707 1,707 100.00% 1,707 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 100.00% 0 <	46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
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63 TOTAL DEPRECIATION EXPENSE 16,968 265 17,233 17,233			• •						ő	Ö
1.120									258	258
			_	.0,000	200		100.00%	.,,200		
65 (LESS) AMORTIZATION OF CIAC (5,161) (21,965) (27,127) (27,127)			•	(5,161)	(21,965)	(27,127)		(27,127)	0	0
66 NET DEPRECIATION EXPENSE 11,807 (21,700) (9,893) (9,893)	66		NET DEPRECIATION EXPENSE	11.807	(21,700)	(9,893)		(9.893)	258	258

Taxes Other Than Income

Florida Public Service Commission

Kings Cove 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.

Line	(1)	(2) Regulatory Assessment	(3) Payroll	(4) RE & Personal Property Tax	(5)	(6)
No.	Description	Fees (RAFs) 4.50%	Taxes 8.23%	on U&U 1.46%	Other	Total
Wate	er			·- <u></u> -		
1 2	Test Year Per Books	2,784	(425)	3,433		5,792
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(1)				(1)
5	Payroll & Property Tax Adjustments		1,928	(1,978)		(50)
6	Non-U&U Adjustment @ 0.00%			0		Ô
7	Total Test Year Adjustments	(1)	1,928	(1,978)	0	(51)
8	Adjusted Test Year	2,783	1,504	1,455	0	5,741
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		122			122
12	2007 Plant in Service Additions			(2,130)		(2,130)
13	Pro Forma Plant in Service Additions			745		745
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	122	(1,385)	0	(1,263)
16	Adjusted Pro Forma	2,783	1,626	70	0	4,478
17	•					
18 19	RAFs Assoc, with Revenue Increase	1,069				1,069
20	Total Pro Forma	3,852	1,626	70	0	5,547
Sewe						
21 22	Test Year Per Books	3,333	(414)	0		2,919
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(34)				(34)
25	Payroll & Property Tax Adjustments		2,038	1,978		4,017
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(34)	2,038	1,978	0	3,983
28	Adjusted Test Year	3,299	1,624	1,978	0	6,902
29	•					
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		106			106
32	2007 Plant in Service Additions			(991)		(991)
33	Pro Forma Plant in Service Additions			51		51
34	Non-U&U Adjustment @ 0.00%			0	-	0
35	Total Pro Forma Adjustments	0	106	(940)	0	(834)
36 37	Adjusted Pro Forma	3,299	1,730	1,039	0	6,068
38 39	RAFs Assoc. with Revenue Increase	1,003				1,003
40	Total Pro Forma	4,303	1,730	1,039	0	7,072
						- ,

Recap Schedules: B-1, B-2

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

Kings Cove TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	
Line		Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er						
1	Current Tax Expense	(2,525)	4,300	1,775	(2,899)	(1,124)	C-2
2	Deferred Income Tax Expense	0	(848)	(848)	oʻ	(848)	C-5
3	ITC Realized This Year	0	Ò	O O	0	Ò	C-7
4	ITC Amortization	0	0	0	o	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(2,525)	3,452	927	(2,899)	(1,972)	
Sew	er						
7	Current Tax Expense	(8,000)	9,477	1,477	(2,203)	(727)	C-2
8	Deferred Income Tax Expense	0	(1,170)	(1,170)	o o	(1,170)	C-5
9	ITC Realized This Year	0	0	O O	0	O O	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	(8,000)	8,307	307	(2,203)	(1,896)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Kings Cove 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: 1 of 1 Preparer: W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line		Year End	Utility	Year End	Pro Forma	Pro Forma	Year End	Utility	Year End	Pro Forma	Pro Forma	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(6,545)	11,415	4.870	(6,483)	(1,613)	(20,740)	24,588	3.848	(5,495)	(1,647)) B-1, B-2
2	Less: Interest Charges	(), ()	(2,467)	(2,467)		(3,498)	(_0,: ,0,	(3,052)	(3,052)		(3,269)	, ,
3	•		(-,)	(=, ,	(1,001)	(5, 155)	J	(0,002)	(0,002)	\	(0,200)	, 00
4	Taxable Income	(6.545)	8,948	2,403	(7,514)	(5,111)	(20,740)	21,536	796	(5,712)	(4,916)	<u>7</u>
5	•				(,,,,,	(5)1117		2.,000		(0,7 12)	(4,010	_
6	Schedule M Adjustments									1		
7	Permanent Differences	-	0	0	٥	0	-	0	0	0	0	C-4
8	Timing Differences	-	(2,198)	(2,198)		(2,198)	-	(3,032)	(3,032)	1	(3,032)	
9	Total Schedule M Adjustments		(2,198)	(2,198)		(2,198)	0	(3,032)	(3,032)		(3,032	_
10	·		,			· · · · · · · · · · · · · · · · · · ·		(-,,	(-,,		(=,===	_
11	Taxable Income Before State Taxes	(6,545)	11,146	4,601	(7,514)	(2,913)	(20,740)	24,568	3,828	(5,712)	(1,884))
12			-	·	''' '	• • •	` ' '			(-,,	, ,, , , ,	,
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	,
14	State Income Taxes	(360)	613	253	(413)	(160)	(1,141)	1,351	211	(314)	(104)	
15					' '	, ,	, , ,	ŕ		` ′		,
16	Federal Taxable Income	(6,185)	10,533	4,348	(7,101)	(2,753)	(19,599)	23,217	3,618	(5,398)	(1,780))
17						,	, , ,	•	•	(,,,,,,,	(-,)	,
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	,
19	Federal Income Taxes	(2,165)	3,686	1,522	(2,485)	(963)	(6,860)	8,126	1,266	(1,889)	(623))
20						, ,	• • •	·	•	`` ′	,	•
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(2,165)	3,686	1,522	(2,485)	(963)	(6,860)	8,126	1,266	(1,889)	(623))
24						•						_
25	Summary:											
26	Current State Income Tax	(360)	613	253	(413)	(160)	(1,141)	1,351	211	(314)	(104))
27	Current Federal Income Tax	(2,165)	3,686	1,522	(2,485)	(963)	(6,860)	8,126	1,266	(1,889)	(623)	•
28											· · · ·	•
29	Total Current Income Tax Expense (To C-1)	(2,525)	4,300	1,775	(2,899)	(1,124)	(8,000)	9,477	1,477	(2,203)	(727	<u>)</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Kings Cove 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		2007	2007	2007		2007	2007	2007	Supporting
No.	Description	Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	Schedules
1	interest on Long-Term Debt	0	2,155	2,155	Note*	0	2,753	2,753	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	312	312		0	299	299	
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	2,467	2,467	_	0	3,052	3,052	-

INL	Y for Option 2 Companies (se	ee Scn. G-7)	Water				Sewer			
			,,,,	- 11	Total Weighted	Debt Only Weighted				Total Weighted	Debt On Weighte
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt										
9	Short-Term Debt			Not Applica	able				Not Applic	cable	
0	Preferred Stock										
1	Common Equity										
2	Total			•		····					
3	ITC (from D-1, Line 7)										
4	Weighted Debt Cost (From I	Line 12)									
15	Interest Adjustment (To Line	(a)		-			-		-		

2,155

* Note: Calculations for utility adjusted interest: Water Sewer Rate Base (Sch. A-1, A-2) 122,262 154,942 Weighted Cost of Long Term Debt (D-1) 1.76% 2,155 1.78% 2,753 Weighted Cost of Short Term Debt (D-1) 0.00% 0.00% 0 Adjusted Interest on Debt

2,753

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Kings Cove 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	2,155	1,031	3,186	Note*	2,753	217	2,970	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	312	`o´	312		299	o´	299	
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	2,467	1,031	3,498	-	3,052	217	3,269	•

)NL	Y for Option 2 Companies (se	e Scn. 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 Onl Weighte Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total			ı							
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Linterest Adjustment (To Line	ine 12) 6)					-				

Note: Calculations for utility adjusted interest:				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	175,869		166,217	
Weighted Cost of Long Term Debt (D-1)	1.81%	3,186	1.79% 2	2,970
Weighted Cost of Short Term Debt (D-1)	0.00%	0_	0.00%	0
Adjusted Interest on Debt	_	3,186		2,970

Book/Tax Differences - Permanent

Fiorida Public Service Commission

Kings Cove
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
WAT			
1			
2	None		
3			
4	Total		0
SEW	/ER		
5			
6	None		
7			
8	Total		0

Deferred Income Tax Expense

Florida Public Service Commission

Kings Cove 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	•							Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	10,732	(10,857)	(124)	11,807	(24,458)	(12,651)	
4	Book Depreciation & Amortization	10,732	(8,857)	1,875	11,807	(21,700)	(9,893)	B-13,14
5	Dook Depresiation a renormation	10,702	(0,007)	1,575	11,007	(21,700)	(5,050)	D-10,14
6	Depreciation Difference	0	(1,999)	(1,999)	0	(2,757)	(2,757)	
7		 _	(1,000)	(1,000)		(2,107)	(2,, 0, 7	
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(199)	(199)	0	(274)	(274)	
10	All Other	ō	0	0	ō	(,	(=, .,	
11		-	_	-	_	_	_	
12	Total Timing Differences (To C-2)	0	(2,198)	(2,198)	0	(3,032)	(3,032)	
13	, , ,			`				
14	State Tax Rate	5,5%		5.5%	5.5%		5,5%	
15	State Deferred Taxes	0	(121)	(121)	0	(167)	(167)	
16			(,	(,	_	(,	(,	
17	Timing Differences for Federal Taxes	0	(2,077)	(2,077)	0	(2,865)	(2,865)	
18	ŭ		\- //	, —,,		(,)	(=,===)	
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
20	Federal Deferred Taxes	0	(727)	(727)	0	(1,003)	(1,003)	
21			,,	, ,		(- 1 7	(-,,	
22	Total Deferred Taxes (to C-1)	0	(848)	(848)	0	(1,170)	(1,170)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Kings Cove

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) A	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line			erred Tax Li <mark>abili</mark>	ty			-	Net Defe	rred Income	Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	5,018	5,018				0	5,018	5,018
2	2004	3,558	0	3,558				3,558	0	3,558
3	2005	5,193	4,152	9,345				5,193	4,152	9,345
4	2006	778	4,664	5,442				778	4,664	5,442
5	2007	657	3,936	4,593				657	3,936	4,593
SEWE	R									
6	2003	0	6,815	6,815				0	6,815	6,815
7	2004	3,612	0	3,612				3,612	0	3,612
8	2005	5,272	4,215	9,487				5,272	4,215	9,487
9	2006	1,058	6,342	7,400				1,058	6,342	7,400
10	2007	891	5,339	6,230				891	5,339	6,230

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6 Page: 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)							
		Account No. 28306									
		Deferre	ed State Tax Lia	ability							
			Current								
Line		Beginning	Year	Ending							
No.	Year	Balance	Change	Balance							
WATE	R										
1	2003	0	0	0							
2	2004	0	3,558	3,558							
3	2005	3,558	1,635	5,193							
4	2006	5,193	(4,415)	778							
5	2007	778	(121)	657							
SEWE	R										
6	2003	0	0	0							
7	2004	0	3,612	3,612							
8	2005	3,612	1,660	5,272							
9	2006	5,272	(4,214)	1,058							
10	2007	1,058	(167)	891							

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

C-6 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: I Federal Tax L	
			Current	<u> </u>
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	5,018	5,018
2	2004	5,018	(5,018)	0
3	2005	0	4,152	4,152
4	2006	4,152	512	4,664
5	2007	4,664	(728)	3,936
SEWE	R			
6	2003	0	6,815	6,815
7	2004	6,815	(6,815)	0
8	2005	0	4,215	4,215
9	2006	4,215	2,127	6,342
10	2007	6,342	(1,003)	5,339

Investment Tax Credits - Analysis

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 Page: 1 of 4

Preparer: W Jerdon

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			;	3 <u>% ITC</u>						4% ITC		
	Amount Realized Amortization						Amount	Realized	Amor	tization	_	
Line B	Beginning `	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No. Year B	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Kings Cove 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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					8% ITC						10% ITC		_
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
_ine		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No. \	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

Investment Tax Credits - Company Policies

Florida Public Service Commission

Kings CoveSchedule:C-7Docket No. 080121-WSPage:3 of 4Historical Test Year Ending December 31, 2007Preparer: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

Kings Cove 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

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

Schedule: C-8 Page: 1 of

Page: 1 of 1 Preparer: S Anzaldo

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1 2 3 4 5 6	Long-Term Debt Short-Term Debt Preferred Stock Common Equity (State Retained Earnings Separately - Parent Only) Deferred Income Tax Other-Retained Earnings	Amount	See Note	nate	Cosi	Scriedules
7	Total	0	<u> </u>		0	•
	Parent Debt Adjustment Calculation					
8 9 10	Weighted Cost of Parent's Debt (Line 1 & 2) Effective consolidated tax rate Parent's Tax Deduction on Debt Interest Water	, col. 5)	0			From B-1
11 12	Equity of Subsidiary Parent Debt Adjustment (to C-1) Allocation to subsidiary at		0			D-1 A-17
13 14	Parent Debt Adjustment (to C-1)					D-1
	(to C-1) Allocation to subsidiary at		0			A-17

Note

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

Income Tax Returns

Florida Public Service Commission

Kings Cove 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

Kings Cove 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

Kings Cove CAPITAL SCHEDULES

SCHEDULE <u>NUMBER</u>	PAGE NUMBER
D-1	93
D-2	95
D-3	96
D-4	97
D-5	98
D-6	100
D-7	102
	NUMBER D-1 D-2 D-3 D-4 D-5 D-6

Schedule of Requested Cost of Capital

13 Month Average balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule; Page: D-1 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
No.	Class of Capital	_Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	42,234	34.54%	5,10%	1,76%	2,155	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	,	D-2
3	Preferred Stock	0	0.00%		0.00%	o o	D-2
4	Common Stock	69,811	57.10%	10.25%	5.85%	7,154	D-2
5	Customer Deposits	5,199	4.25%	6.00%	0.26%	312	D-2
6	Accumulated Deferred Income Taxes	5,018	4.10%	0.00%	0.00%	0	D-2
7	Total	122,262	100.00%	-	7.87%	9,621	
SEW	/ER						
8	Long-Term Debt	53,959	34.83%	5.10%	1.78%	2,753	D-2
9	Short-Term Debt	Ó	0.00%	0.00%	0.00%	2,700	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	ő	D-2
11	Common Stock	89,192	57.57%	10,25%	5.90%	9,140	D-2
12	Customer Deposits	4,975	3.21%	6.00%	0.19%	299	D-2
13	Accumulated Deferred Income Taxes	6,815	4.40%	0.00%	0.00%	0	D-2
14	Total	154,942	100.00%	-	7.87%	12,192	ı

Schedule of Requested Cost of Capital

13 Month Average balance

Kings Cove

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule:

D-1

Page: Preparer: 2 of 2 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	ER			-	-		
1	Long-Term Debt	62,441	35.50%	5.10%	1,81%	3,186	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	103,212	58.69%	10.25%	6.01%	10,576	D-2
5	Customer Deposits	5,199	2.96%	6.00%	0.18%	312	D-2
6	Accumulated Deferred Income Taxes	5,018	2.85%	0.00%	0.00%	0	D-2
7	Total	175,869	100.00%	-	8.00%	14,075	E
SEW	/ER						
8	Long-Term Debt	58,209	35.02%	5.10%	1.79%	2,970	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	96,217	57.89%	10.25%	5.93%	9,860	D-2
12	Customer Deposits	4,975	2.99%	6.00%	0.18%	299	D-2
13	Accumulated Deferred Income Taxes	6,815	4.10%	0.00%	0.00%	0	D-2
14	Total	166,217	100.00%	-	7.90%	13,129	- -

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-2

Page:

1 of 1

Preparer:

S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er			· =:			<u> </u>	
1	Long-Term Debt	38,829	43,708	42,234		42,234	62,441	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	64,182	72,248	69,811		69,811	103,212	
5	Customer Deposits	5,170	5,280	5,199		5.199	5,199	D-7
6	Accumulated Deferred Income Taxes	5,442	4,593	5,018		5,018	5,018	C-6
7	Total	113,623	125,828	122,262	0	122,262	175,869	A -1
Sew	er							
8	Long-Term Debt	46,407	60,580	53,959		53,959	58,209	D-5
9	Short-Term Debt	´ 0	. 0	. 0		, o	. 0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	76,709	100,136	89,192		89,192	96,217	
12	Customer Deposits	4,947	5,052	4,975		4,975	4,975	D-7
13	Accumulated Deferred Income Taxes	7,400	6,230	6,815		6,815	6,815	C-6
14	Total	135,464	171,999	154,942	0	154,942	166,217	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

Kings Cove Docket No. 080121-WS Schedule: Page: Preparer:

Historical Test Year Ending December 31, 2007

1 of 1 S Anzaldo

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

Kings Cove Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: D-4
Page: 1 of
Preparer: S Ai

1 of 1 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		rm Debt for this subsidia	•	•		
4						
5						
6						
7						_
8	Total	0			0.00%	•

Cost of Long-Term Debt

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent []

1

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.

Florida Public Service Commission

Schedule:

D-5

Page: Preparer: 1 of 2 S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
					Amount	Unamortized	Unamortized	Annual Amort.	Annual Amort.		Total	Effective
			Principal Amt.	Principal	Outstanding	Disc (Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Interest	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Cost	(11)/
_No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Utility[] or Parent[X]

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

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No. Description, Years of Life, Cou	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													
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		,			20,001,000						1,200,000	1,200,000	0.0078
3													
4 2007													
5 Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582		-	_		_	152,703	152,703	4.87%
6 Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-		-	_	122,162	122,162	4.87%
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	_	-	61,081	61,081	4.87%
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	•	61,081	61,081	4.87%
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	_		61,081	61,081	4,87%
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	_		91,622	91,622	4.87%
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	•	_	-		-	61,081	61,081	4.87%
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	•	*	-	-	=	104,728	104,728	5.01%
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	•	-	-	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 2007 12 Month Total					26,136,124		-		-	-	1,333,702	1,333,702	5.10%
19				_							**		
20 13 Month Average (from A-19)				·	22,517,338	, I							

\$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 D-6

1 of 2

Variable Rate Cost Rate X

S Anzaldo

Cost

Col. (4)) (8)+(9)+(10) ((4)-(6)-(7))

(12)/

Schedule:

Page: Preparer:

Outstanding (e.g.,Prime+%)

on Principal

(Prem) on

with Col (4) Principal Outst.

Associated

Kings Cove Docket No. 080121-WS

Utility [X] or Parent []

Line

No. 1

Historical Test Year Ending December 31, 2007

Description, Coupon Rate,

Years of Life

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month

Issue Date -

Maturity Date

 same information fo		osiciary, submit a	in accidental	scriedule								
 (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
• •	• •	, -		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

Associated

With Col (4)

Within

All Long Term Debt is issued and held by the parent

Amount

Outstanding One Year

Sold (Face

Value)

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Kings Cove
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 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
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate	Cost Rate X	Cost	(12)/
<u>No.</u>	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) ((4)-(6)-(7))

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: D-7 1 of 1

Preparer:

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)
4	Dag 00	10 117	0	0	10 117
1	Dec-06	10,117	0		10,117
2	Jan-07	10,117	0	0	10,117
3	Feb-07	10,117	0	0	10,117
4	Mar-07	10,117	40	0	10,157
5	Apr-07	10,157	0	0	10,157
6	May-07	10,157	0	0	10,157
7	Jun-07	10,157	0	0	10,157
8	Jul-07	10,157	0	0	10,157
9	Aug-07	10,157	0	0	10,157
10	Sep-07	10,157	0	0	10,157
11	Oct-07	10,157	0	0	10,157
12	Nov-07	10,157	175	0	10,332
13	Dec-07	10,332	0	0 _	10,332
14	Average			_	10,175
15					
16		Wate	er Allocated at	51%_	5,199
17				_	
18		Sewe	er Allocated at	49%_	4,975

Kings Cove 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
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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

E-1w

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: Page:

Page: 1
Preparer: 1

1 of 1 T Rendell

	anation: Provide a schedule o	(2)	(3)	(4)	(5)	(6)	(7)
	\'' <i>\</i>	\ -)	(5)	Period 3	Unlimited	(6) Limited	(7) Proposed
Line	1	Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential	1 01100 1	1 Cliod Z	10 I lilling	rates	Hales	nates
2	5/8" X 3/4"	8.12	11.40	8.12	9.25	9.25	21.92
3	3/4"	12.20	17.11	12.20	13.89	13.89	32.89
4	1"	20.32	28.51	20.32	23.14	23.14	54.81
5	1-1/2"	40.65	57.03	40.65	46.30	46.30	109.62
6	2"	65.05	91.27	65.05	74.09	74.09	175.39
7	_ 3"	130.11	182.55	130.11	148.18	148.18	350.79
8	4"	203.27	285.19	203.27	231.50	231.50	548.10
9	6"	406.54	570.39	406.54	463.01	463.01	1,096.21
10	8"	700.54	3,0.09	400.54	400.01	405.01	1,753.93
11	10"	_	_	_	_	_	2,521.28
12	Gallonage	_	_	-	_	•	2,021.20
13	Block 1, 0-5,000	1.31	1.83	1,31	1.49	1.49	3.80
14	Block 2, 5,000-10,000	1.31	1.83	1.31	1.49	1.49	4.76
15	Block 3, >10,000	1.31	1.83	1.31	1.49	1.49	4.76
16		1.31	1.03	1.31	1.49	1.49	4.70
17	Commercial						
18	5/8" X 3/4"	8.12	11.40	8.12	9.25	9.25	21.92
19	3/4"	12.20	17.11	12.20	13.89	13.89	32.89
20	1"	20.32	28.51	20.32	23.14	23.14	54.81
21	1-1/2"	40.65	57.03	40.65	46.30	46.30	109.62
22	2"	65.05	91.27	65,05	74.09	74.09	175.39
23	3"	130.11	182.55	130.11	148.18	148.18	350.79
24	4"	203.27	285.19	203.27	231.50	231.50	548.10
25	6"	406.54	570.39	406.54	463.01	463.01	1,096.21
26	8"	~	-	_	-	-	1,753.93
27	10"	-	-	-	•	-	2,521.28
28	Gallonage charge	1.22	1.83	1.22	1.39	1.39	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	-	-	-	9.25	9.25	21.92
34	3/4"	-	-	-	13.89	13.89	32.89
35	1"	-	-	-	23.14	23.14	54.81
36	1-1/2"	-	-	-	46.30	46.30	109.62
37	2"	-	-	-	74.09	74.09	175.39
38	3"	-	-	-	148.18	148.18	350.79
39	4"	-	-	-	231,50	231.50	548.10
40	6"	-	-	-	463.01	463.01	1,096.21
41	8"	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	2,521.28
43 44	Gallonage charge	-	-	-	1.39	1.39	3.80
45	Fire Protection						
46	2"	-	-	_	_	_	14.62
47	3"	-	_	_	_	_	29.23
48	4"	-	_	-	- -	_	45.68
49	6"	-	_	_	_	_	91.35
50	8"	_	_	_	_	_	146.16
51	10"	_	<u>-</u>	-	_	-	210.11
91	10	-	-	-	-	•	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule:

E-1s

Page: Preparer: 1 of 1 T Rendell

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

Expla	anation: Provide a schedule of prese	nt rates and (2)			(5)	(6)	(7)
	(1)	(2)	(3)	(4) Period 3	(5) Unlimited	(6) Limited	(7) Proposed
Lima		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
Line		Period 1	Period 2	to Filing	Rates	Rates	Rates
No.	Class/Meter Size Residential	Period I	Feriod Z	to raing	Пацез	Палез	nates
1	5/8 X 3/4	9.24	13.67	9.24	10.93	10.93	45.26
2		13.84	20.48	13.84	16.37	16.37	45.26
3	3/4" 1"	23.07	20.46 34.13	23.07	27.28	27.28	45.26
4				23.07 46.17	27.26 54.60	54.60	45.26 45.26
5	1-1/2"	46.17	68.31				45.26 45.26
6	2"	73.84	109.26	73.84	87.32 174.70	87.32 174.70	45.26 45.26
7	3"	147.73	218.59	147.73	272.91		45.26 45.26
8	4"	230.77	341.46	230.77		272.91	
9	6"	461.59	682.98	461.59	545.87	545.87	45.26
10	8"	-	-	-	-	-	45.26
11	10"	40.000		-	-	40.000	45.26
12	Gallonage cap (gallons)	10,000	6,000	10,000	10,000	10,000	6,000
13	Gallonage Charge, Capped Usage	3.24	4.80	3.24	3.83	3.83	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	9.24	13.67	9.24	10.93	10.93	45.26
18	3/4"	13.84	20.48	13.84	16.37	16.37	67.89
19	1"	23.07	34.13	23.07	27.28	27.28	113.14
20	1-1/2"	46.17	68.31	46.17	54.60	54.60	226.29
21	2"	73.84	109.26	73.84	87.32	87.32	362.06
22	3"	147.73	218.59	147.73	174.70	174.70	724.12
23	4"	230.77	341.46	230.77	272.91	272.91	1,131.44
24	6"	461.59	682.98	461.59	545.87	545.87	2,262.89
25	8"	-	-	-	=	-	3,620.62
26	10"	-			-	-	5,204.65
27	Gallonage charge	3.24	4.80	3.24	3.83	3.83	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	9.24	-	9.24	10.93	10.93	45.26
31	3/4"	13.84	-	13.84	16.37	16.37	67.89
32	1"	23.07	-	23.07	27.28	27.28	113.14
33	1-1/2"	46.17	-	46.17	54.60	54.60	226.29
34	2"	73.84	-	73.84	87.32	87.32	362.06
35		147.73	-	147.73	174.70	174.70	724.12
36		230.77	-	230.77	272.91	272.91	1,131.44
37		461.59	-	461.59	545.87	545.87	2,262.89
38	8"	-	-	-	-	-	3,620.62
39	10"	- 0.04	-	- 0.04	-		5,204.65
40	Gallonage charge	3.24	-	3.24	3.83	3.83	10.48
41	Elet Dete						
42							110.05
43		-	-	-	-	-	112.65
	Cmrl. Wastewater Only	-	-	-	-	-	701.21
45	• •	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	•	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

Line		(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed	(8) Proposed	(9) Revenue at
1	Residential	Oilla	iii i,ooo gai.	(cal hate	Heveline	to Filing	Gallons	Rate	Proposed
2	5/8" X 3/4"	2,412	31,814	8.12	19,585	8.12	NA	01.00	F0 074
3	3/4"	0	0.,5.4	J. 12	0,500	12.20	NA	21.92 32.89	52,871
4	1"	Ō	Ď		ő	20.32	NA NA	54.81	0
5	1-1/2"	ō	ŏ	-	ŏ	40.65	NA	109.62	0
6	2"	Ō	ŏ	_	ō	65.05	NA	175.39	0
7	3"	0	ő	_	Ö	130.11	NA NA	350.79	0
8	4"	0	ō	_	ŏ	203.27	NA NA	548.10	0
9	Gallonage							340.10	
10	Block 1, 0-5,000		10,336	1.31	13,541	1.31	10,336	3.80	39,278
11	Block 2, 5,000-10,000		6,139	1.31	8,041	1.31	4,109	4.76	19,559
12	Block 3, >10,000		15,339	1.31	20,094	1.31	10,268	4.76	48,875
13	Total Residential	2,412	31,814	• -	61,262	-	24,713	,	160,584
14	Average Bill			•	25.40	-			66.58
15									
16	Commercial								
17	5/8" X 3/4"	0	0	•	0	8.12	NA	21.92	Q
18	3/4"	0	0	-	0	12.20	NA	32.89	Ö
19	1"	12	73	20,32	244	20.32	NA	54.81	658
20	1-1/2"	0	0	•	0	40.65	NA	109.62	0
21	2"	0	0	•	0	65.05	NA	175.39	0
22	3"	0	0	-	0	130.11	NA	350,79	0
23	4"	0	0	•	0	203.27	NA	548.10	ō
24	8"	0	0		0		NA	1,753.93	0
25	Gallonage		73	1.22	89	1.22	73	3.80	277
26									
27	<u> </u>			_					
28	Total Commercial	12	73	_	333		73	·	935
29	Average Bill				27.74	_			77.93
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	Q
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	o	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0		0		NA	548.10	0
39	0-8		_		_				
40	Gallonage		0	•	0	-	0	3.80	0
41									
42	Total Muhi Famil.			_		_			
43 44	Total Multi- Family	0	0	_	0	_	0		0_
45	Average Bill				-				-
45	Fire Protection								
47	2"	0	NIA.				A.A.	44.04	•
48	3"	0	NA NA	-	0	-	NA NA	11.24	0
49	4"	0	NA NA	-	0	-	NA NA	22.49	0
50	6"	0	NA NA	-	0	-	NA NA	35.14 70.28	0
51	8"	Ö	NA NA	-	0	-	NA NA	70.28 112,44	0
52	10"	0	NA.	_	0	-	NA NA	161.64	0
53		•			J		1 47 4	101.04	•
54									
55									
56	Total Fire Protection	0	NA	_	- 0	_	NA	-	0
57	Average Bill			_		-		-	
58	-								
59	Subtotal			_	61,595			-	161,519
60	Unbilled Revenues			_				-	
61	Guaranteed Revenues				•				
62	Misc. Service Charge			=	250				770
63	Total Revenue			_	61,845			-	162,289
64	Booked Revenue			_	61,861			•	
65	Difference			_	(16)	0.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission E-2w

Schedule:

Kings Cove

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. Water [X] or Sewer []

2 of 4 Page: Docket No. 080121-WS G Prettyman Preparer: Schedule Period: 1/1/07 - 4/30/07 (pre-interim Rates)

	(1)	(2)	(3) Consumption	(4) Period 1	(5) Period 1
Line	Class/Meter Size		in 1,000 gal.	Rates	Revenue
<u>No.</u> 1	Residential	Silis	111 1 ₁ 000 gas.	1,000	
	5/8" X 3/4"	807	9,577	8.12	6,553
	3/4"	0	. 0	12.20	0
	1"	0	0	20.32	0
-	1-1/2"	0	0	40.65	0
	2"	0	0	65.05	0
7	3"	0	0	130.11	0
8	4"	0	0	203.27	0
9	Gallonage				4 440
10	Block 1		3,396	1.31	4,449
11	Block 2		1,812	1.31	2,373 5,724
12	Block 3		4,369	1.31	19,099
	Total Residential	807	9,577		23.67
14	Average Bill				23.07
15					
16	Commercial	0	0	8.12	0
17	5/8" X 3/4"	0	0	12.20	0
18	3/4" 1"	4	7	20.32	81
19		0	ó	40.65	0
20 21	1-1/2" 2"	0	ŏ	65.05	ō
22	3"	0	ő	130.11	Ö
23	4 *	Ö	Ö	203.27	0
23 24	8"	0	ŏ	-	Ō
25	o Galionage		7	1.22	8
26	Claiionago		-		
27					
28	Total Commercial	4	7	•	90
29	Average Bill			•	22.39
30	, (vo.) a.g				
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	C
33	3/4"	0	0	-	C
34	1"	0	0	-	C
35	1-1/2"	0	0	-	C
36	2"	0	0	•	C
37	3"	0	0	-	(
38	4"	0	0		(
39					
40	Gallonage		0	-	(
41					
42				_	
43	Total Multi- Family	0	0	_	
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	•	
48		0	NA	•	
49	3"	0	NA	-	(
50	4"	0	NA NA	-	,
51	6"	0	NA NA	-	,
52	8"	0	NA	-	,
53					
54					
55	Tetal Fire Protection	0	NA	•••	
56 57	Total Fire Protection Average Bill		INA	-	
	Average our				
58					

Florida Public Service Commission

Kings Cove

Water [X] or Sewer []

Schedule: E-2w 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.

Residential	Line			(3) Consumption	(4) Period 1	(5) Revenue at	(6) Period 2	(7) Period 2	(8) Period 2
2 Sign X 3/4"			Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
3 3/4"									
4 1" 0 0 0 20.32 0 28.51 0 0 6 6 2							11.40	9,143	2,631
5 1-1/2"							17.11	0	0
6 2" 0 0 65.05 0 91.27 0 0 85.05 0 91.27 0 0 9 8 4" 0 0 0 130.11 0 182.55 0 9 9 Gallonage							28.51	0	C
7 3° 0 0 130.11 0 182.55 0 0 8 4" 0 0 0 203.27 0 285.19 0 0 8 6407 1 1 8 6447					40.65	0	57.03	0	a
8 4* 0 0 0 203.27 0 285.19 0 9 9 Gallonage 10 Block 1 3,523 1.31 4,615 1.83 6,447 1 11 Block 2 2,346 1.31 3,074 1.83 4,294 1 12 Block 3 6,287 1.31 8,236 1.83 11,505 3 13 Total Residential 802 112,156 22,436 31,388 6 1 15						0	91.27	0	0
Gallonage Slock 1 3,523 1,31 4,615 1,83 6,447 1 1 Block 2 2,346 1,31 3,074 1,83 4,294 1 1 Block 2 2,346 1,31 8,236 1,83 11,505 3 3,148 6 1 1 1 1 1 1 1 1 1						0	182.55	0	Q
10 Block 3,523 1,31 4,615 1.83 6,447 1 Block 2 2,346 1.31 3,074 1.63 4,294 1 1.505 3 3 1.31 4,015 1.83 4,294 1 1.505 3 3 1.31 4,047 1 1.505 3 1.31 4,047 1 1.505 3 1.31 4,047 1 1.505 3 1.31 4,047 1 1.505 1 1.505 1 1.31 1 1.505 1 1.505 1 1.505 1 1.50			0	0	203.27	0	285.19	0	
11 Block 2		•							
12 Block 3 6,287 1.31 8,236 1.83 11,505 3 14 14 14 14 14 14 14							1.83	6,447	1,832
13 Total Residential 802 12,156 22,436 31,388 6 14 Average Bill						3,074	1.83	4,294	1,220
14 Average Bill 27.98 39.14 16 Commercial 17 5/8* X 3/4* 0 0 0 8.12 0 11.40 0 18.34* 0 0 12.20 0 17.11 0 19 1* 4 32 20.32 81 28.51 114 20 1.1/2* 0 0 0 65.05 0 91.27 0 22 3* 0 0 0 130.11 0 182.55 0 23 4* 0 0 0 203.27 0 285.19 0 24 5* 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					1.31		1.83	11,505	3,269
15 Commercial 17 5/8" X 3/4"			802	12,156		22,436		31,388	8,952
16 Commercial 17 5/8* X 3/4** 0 0 0 8.12 0 11.40 0 18 3/4* 0 0 0 12.20 0 17.11 0 19 1* 4 32 20.32 81 28.51 114 20 1-1/2* 0 0 40.65 0 57.03 0 21 27 0 0 65.05 0 91.27 0 22 3* 0 0 0 130.11 0 182.55 0 23 4* 0 0 0 203.27 0 285.19 0 24 8* 0 0 0 203.27 0 285.19 0 25 Gallonage 26 27 28 Total Commercial 4 32 120 172 29 Average Bill 30 30 31 Multi-Family 32 5/8* X 3/4* 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Average Bill			•	27.98	•	39.14	
17 5/8" X 3/4"									
18 3/4"	16	Commercial							
19 1"		5/8" X 3/4"	0	0	8.12	0	11.40	0	O
19 1"			0	0	12.20	0	17.11		Ō
20 1-1/2" 0 0 0 40.65 0 57.03 0 21 2" 0 0 65.05 0 91.57 0 22 3" 0 0 130.11 0 182.55 0 0 23 4" 0 0 0 203.27 0 285.19 0 0 24 6" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19	1"	4	32	20.32	81			33
21 2' 0 0 65.05 0 91.27 0 22 3' 0 0 130.11 0 182.55 0 23 4' 0 0 0 203.27 0 285.19 0 24 8' 0 0 0 - 0 - 0 - 0 25 Gallonage 32 1.22 39 1.83 58 26 27 28 Total Commercial 4 32 120 172 29 Average Bill 30.05 43.10 30 31 Multi-Family 52 5'8' X 3'4' 0 0 0 - 0 0 0 0 0 35 1-1/2" 0 0 0 - 0 0 0 0 0 35 1-1/2" 0 0 0 - 0 0 0 0 0 36 2" 0 0 0 0 0 0 0 0 0 0 37 3" 0 0 0 0 0 0 0 0 0 0 38 4" 0 0 0 0 0 0 0 0 0 0 39 4" 0 0 0 0 0 0 0 0 0 0 39 4" 0 0 0 0 0 0 0 0 0 0 39 4" 0 0 0 0 0 0 0 0 0 0 30 4" 0 0 0 0 0 0 0 0 0 31 Multi-Family 0 0 0 0 0 0 0 0 0 32 1-12" 0 0 0 0 0 0 0 0 0 0 33 3'4" 0 0 0 0 0 0 0 0 0 0 0 0 34 4" 0 0 0 0 0 0 0 0 0 0 0 0 35 1-1/2" 0 0 0 0 0 0 0 0 0 0 0 0 36 2" 0 0 0 0 0 0 0 0 0 0 0 0 37 3" 0 0 0 0 0 0 0 0 0 0 0 0 38 4" 0 0 0 0 0 0 0 0 0 0 0 0 39 40 Gallonage 0 0 0 0 0 0 0 0 0 0 41 42 42 42 42 42 42 42 42 42 42 42 42 42	20	1-1/2"	0	0	40.65				0
22 3' 0 0 0 130.11 0 182.55 0 285.19 0 203.27 0 285.19 0 0 203.27 0 285.19 0 0 25.25 Gallonage 32 1.22 39 1.83 58 25 27 28 Total Commercial 4 32 120 172 29 Average Bill 30.05 43.10 30 31 Multi-Family 32 5/8 X 3/4" 0 0 0 - 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0	21	2"	0	0	65.05	0			Ö
23 4" 0 0 0 203.27 0 285.19 0 285.19 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	22	3"	0	0	130.11	0			ō
24 8" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	23	4"	0	0	203.27	0			ŏ
25 Gallonage 32 1.22 39 1.83 58 27 28 Total Commercial 4 32 120 172 29 Average Bill 30.05 43.10 30 31 Multi-Family 32 58" X 3/4" 0 0 0 - 0 - 0 33 3/4" 0 0 0 - 0 - 0 34 1" 0 0 0 - 0 - 0 35 1-1/2" 0 0 0 - 0 - 0 36 2" 0 0 0 - 0 - 0 37 3" 0 0 0 - 0 - 0 38 4" 0 0 0 - 0 - 0 39 40 Gallonage 0 - 0 - 0 40 Gallonage 0 - 0 - 0 41 42 42 43 Total Multi-Family 0 0 0 0 0 0 0 45 14 7 1" 0 NA - 0 0 0 46 2" 0 NA - 0 0 0 47 1" 0 NA - 0 0 0 58 28" 0 NA - 0 0 0 59 4" 0 NA - 0 0 0 50 4" 0 NA - 0 0 0 51 6" 0 NA - 0 0 0 52 8" 0 NA - 0 0 0 53 6" 0 NA - 0 0 0 54 6" 0 NA - 0 0 0 55 6" 0 NA - 0 0 0 56 6" 0 NA - 0 0 0 57 Average Bill 58	24	8"	0	0			-		ō
28 Total Commercial 4 32 120 172 28 Average Bill 30.05 43.10 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 0 0 0 0 33 3/4" 0 0 0 0 0 0 0 34 1" 0 0 0 0 0 0 0 35 1-1/2" 0 0 0 0 0 0 0 36 2" 0 0 0 0 0 0 0 37 3" 0 0 0 0 0 0 0 38 4" 0 0 0 0 0 0 0 39 40 Gallonage 0 0 0 0 0 0 0 41 Average Bill 45 45 Fire Protection 47 1" 0 NA 0 0 0 48 2" 0 NA 0 0 0 59 4" 0 NA 0 0 0 51 6" 0 NA 0 0 0 52 8" 0 NA 0 0 0 53 8" 0 NA 0 0 0 54 6" 0 NA 0 0 0 55 6" 0 NA 0 0 0 0 56 6" 0 NA 0 0 0 0 57 6" 0 NA 0 0 0 0 58 6" 0 NA 0 0 0 0 59 6" 0 NA 0 0 0 0 50 6 Total Fire Protection 0 NA 0 0 0 0 50 7 Average Bill 58	25	Gallonage	***************************************		1.22		1.83	سعدت ليب مسالا المحدث كالاسم	19
27							1.00	50	10
Total Commercial 4 32 120 172									
29		Total Commercial	4	32	•	120	-	179	52
31 Multi-Family 32 5/8" X 3/4"					-		-		<u> 52</u>
Multi-Family		· · · · · · · · · · · · · · · · · · ·				50.05		43.10	
32 5/8" X 3/4"		Multi-Family							
33 3/4" 0 0 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	n		۸		۸	^
34 1" 0 0 0 - 0 - 0 35 1-1/2" 0 0 0 - 0 - 0 36 2" 0 0 0 - 0 0 - 0 0 37 3" 0 0 0 - 0 - 0 0 - 0 0 38 4" 0 0 0 - 0 - 0 0 - 0 0 39 38 4" 0 0 0 - 0 - 0 - 0 0 0 0 0 0 0 0 0 0 0					-		-		0
35 1-1/2"					•		•		D
36 2" 0 0 - 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-				•		-		0
37 3" 0 0 0 - 0 - 0 38 4" 0 0 0 - 0 - 0 39 40 Gallonage 0 - 0 - 0 41 Average Bill 45 46 Fire Protection 47 1" 0 NA - 0 - 0 48 2" 0 NA - 0 - 0 49 3" 0 NA - 0 - 0 50 4" 0 NA - 0 - 0 51 6" 0 NA - 0 - 0 52 8" 0 NA - 0 - 0 53 55 66 Total Fire Protection 0 NA - 0 - 0 57 Average Bill					-	•	-		0
38 4" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-		•		0
39 40					-		-		0
40 Gallonage 0 - 0 - 0 - 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		•	v	۰-		<u> </u>			0
41		Callonado		•		^		•	
42 43 Total Multi- Family		Sunvitayo		U	-	U	-	U	0
43 Total Multi- Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
44		Total Multi. Family			-		-		
45 46 Fire Protection 47 1" 0 NA - 0 - 0 48 2" 0 NA - 0 - 0 49 3" 0 NA - 0 - 0 50 4" 0 NA - 0 - 0 51 6" 0 NA - 0 - 0 52 8" 0 NA - 0 - 0 53 55 Total Fire Protection 67 Average Bill 58					-	U	_	0	0
46 Fire Protection 47 1"		Avorago Dili				•		-	
47 1"		Eine Protection							
48 2"			^	NA		•		_	_
49 3"					-		•		0
50 4" 0 NA - 0 - 0 51 6" 0 NA - 0 - 0 52 8" 0 NA - 0 - 0 53 54 55 56 Total Fire Protection 0 NA 0 0 57 Average Bill					•		-		0
51 6" 0 NA 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-		-		0
52 8" 0 NA 0 0 53 54 55 56 Total Fire Protection 0 NA 0 0 57 Average Bill 58					-		-		0
53 54 55 56 Total Fire Protection 0 NA 0 0 57 Average Bill					-		-		0
54 55 66 Total Fire Protection 0 NA 0 0 67 Average Bill		v	Ü	NA	-	0	-	0	0
55 Total Fire Protection									
56 Total Fire Protection 0 NA 0 0 0 57 Average Bill 58									
57 Average Bill		Tate) Charles Co. 41 41			_		_		
58			0	NA	-	0	_	0	0
		nverage bill				-		-	
					_		_		9,004

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

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

Water [X] or Sewer []

Schedule: E-2w 4 of 4 Page: G Prettyman Preparer:

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) Period 3
Line	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Period 3 Rates	Revenue
<u>No.</u>	Residential	DIII9	iii i,ovo gai.		
2	5/8" X 3/4"	803	10,081	8.12	6,520
3	3/4"	0	. 0	12.20	0
4	1"	0	0	20.32	0
5	1-1/2"	0	0	40.65	0
6	2"	0	0	65.05	0
7	3"	0	0	130.11	0
8	4"	<u>0</u>	U	203.27	
9 10	Gallonage Block 1		3,417	1.31	4,477
11	Block 2		1,980	1.31	2,594
12	Block 3		4,683	1.31	6,135
13	Total Residential	803	10,081	•	19,726
14	Average Bill				24.57
15					
16	Commerical	_		0.40	0
17	5/8" X 3/4"	0	0	8.12 12.20	0
18	3/4"	0	0 34	20.32	81
19	1"	0	0	40.65	o.
20 21	1-1/2" 2"	0	ő	65.05	Ŏ
22	3"	ŏ	Ö	130.11	0
23	4 "	ŏ	ō	203.27	0
24	8"	0	0	<u>-</u>	0
25	Gallonage	\	34	1.22	42
26					
27					
28	Total Commercial	4	34	•	123
29	Average Bill				30.78
30					
31	Multi-Family	^	0		0
32		0	0	-	Ö
33		0	0	-	ő
34 35		0	ő	_	Ō
36		ŏ	0		0
37		Ō	0	-	0
38		0	0		0
39					
40	Gallonage		0	-	0
41					
42				-	
43		0	0	-	
44	•				-
45 46					
40		0	NA		0
48		ō	NA	-	0
49		0	NA	-	0
50	4"	0	NA	-	0
51		0	NA	•	0
52		0	NA	-	0
53					
54					
55 60		0	NA	-	
56 57			IWA	-	
57 58	-				
59		taj			19,849
~0		-			

Florida Public Service Commission

Schedule: E-2s

Kings Cove Docket No. 080121-WS

Page: 1 of 4
Preparer: G Prettyman Historical Test Year Ending December 31, 2007 Water [] or Sewer [X] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ine Io.	Class/Meter Size	Number Bills	Usage in 1,000 gal.	Effctv. Test	Test Year Revenue	Rate Prior	Proposed	Proposed	Revenue a
1	Residential	Dillo	iii t,coa gas.	1 car riale	Veveline	to Filing	Usage	Rate	Proposed
2	5/8" X 3/4"	2,316	30,660	9.24	21,400	9.24		45.06	101.000
3	9/4"	0	0	5.24	21,400	9.24		45.26	104,822
4	1*	ō	ā	-	ő	9.24		45.26	0
5	1-1/2"	ō	ō	_	Ő	9.24		45.26	0
6	2"	Ō	ō	-	Ö	9.24		45.26	0
7	3*	ō	ō	-	ő	9.24		45.26	0
8	4*	ō	ō	_	Ö	9.24		45,26	0
9	Gallonage cap (gallons)		10,000			J,ET	6,000	45.26	0
0	Capped Usage	-	15,867	3.24	51,409	3.24	11,374	8.73	99,297
11	Usage Above Cap	-	14,794				19,286	0.75	99,297
3	Total Residential	2,316	30,660		72,809		20.660		004440
4	Average Bill	<u> </u>	20,000		31.44	•	30,660		204,119
5	·				01.74				88.13
	Commercial								
7	5/8" X 3/4"	0	0	-	0	9.24		45.26	0
8	3/4"	0	Ō	-	Ö	13.84		67.89	0
9	1*	12	73	23.07	277	23.07		113.14	1,358
0	1-1/2"	0	ō	-	0	46.17		226.29	0
1	2*	0	0	-	ō	73.84		362.06	ő
	3"	0	0	-	ō	147.73		724.12	0
Э	4*	. 0	0	-	Ó	230.77		1,131.44	ŏ
4	·								
5	Gallonage	•	73	3.24	237	3.24	73	10.48	765
5								-	
7									
В	Total Commercial	12	73	_	513	_	73	•	2,123
	Average Bili			_	42.78	-		-	176,89
0	84. Jul P								
	Multi-Family	_							
	5/8" X 3/4"	0	0	-	0	9.24		45.26	0
	3/4* **	0	O	-	0	13.84		67.89	0
	1"	0	0	-	0	23.07		113.14	0
	1-1/2*	0	0	-	0	46.17		226.29	0
	<u>2</u> * 3*	0	0	-	a	73.84		362.06	0
	3" 4"	0	0	-	0	147.73		724.12	0
	4*	0	0		0	230.77		1,131.44	0
9 0	Gallonago				_		_		
1	Gallonage	-	0	-	0	3.24	0	10.48	0
2	Total Multi-Family			_				_	
	Average Bill	0		_	0	_	0	_	0
5	Tro-age pill				-				•
	Flat Rate								
	Res. Wastewater Only	0	0		•			110.05	
	Omrl. Wastewater Only	0	0	-	0	-		112.65	0
	Sprinkler Heads	0	NA U	•	0	•		701.21	0
	Reuse	0	NA.	-	0	-		•	0
	Total Flat Rate - Other	· -	0	_	- 	-			<u>0</u>
		_	<u>~</u>	_				_	0_
}									
1	Subtotal			_	73,322			-	206.245
	Inbilled Revenues			_				-	206,242 0
3 (Suaranteed Revenues				ŏ				0
	flisc. Service Charge				ŏ				0
	Total Revenue			_	73,322			-	206,242
									_ ~~~,~~~
ŧ	Booked Revenue			_	74,077			_	

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Water [] or Sewer [X]

Schedule: E-2s Page: 2 of 4 Preparer: G Prettyman

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

	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	774	9,216	9.24	7,152
2	5/8" X 3/4"	0	9,210	9.24	7,102
3	3/ 4" 1 "	0	0	9.24	Ō
4 5	1-1/2"	ő	0	9.24	ő
6	2"	0	Ö	9.24	Ŏ
7	3"	ŏ	ő	9.24	0
8	4"	0	0	9.24	0
9	Gallonage cap		10,000		
10	Capped Usage		5,025	3.24	16,282
11	Usage Above Cap		4,190		
12					
13	Total Residential	774	9,216		23,434
14	Average Bill				30.28
15					
16	Commercial		_		
17	5/8" X 3/4"	0	0	9.24	0
18	3/4"	0	0	13.84	0
19	1"	4	7	23.07	92
20	1-1/2"	0	0	46.17	0
21	2*	0	0	73.84	0
22	3"	0	0	147.73 230.77	0
23	4*			230.11	<u>_</u>
24 25	Callanaga		7	3.24	22
25 26	Gallonage		•	0.27	
27					
28	Total Commercial	4	7	•	114
29	Average Bill			•	28.58
30	7 (Vorago z.m.				
31	Multi-Family				
32	5/8" X 3/4"	0	0	9.24	0
33	3/4"	0	0	13.84	0
34	1"	0	0	23.07	0
35	1-1/2"	0	0	46.17	0
36	2"	0	0	73.84	0
37	3"	0	0	147.73	0
38	4"	0	0	230.77	0
39					
40	Gallonage	•	0	3.24	0
41					
42				-	
43	Total Multi-Family	0	0	-	0
44	Average Bill				-
45	51-1 D-1-				
46		0	0	_	0
47	Res. Wastewater Only	0	0	•	0
48 49	Cmrl. Wastewater Only Sprinkler Heads	0	NA U	-	0
50	-1	0	NA NA	-	ŏ
51	Total Flat Rate - Other	Ū	0	-	0
52				-	
53					
54	Subtota	ıl			23,548

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s Page: 3 of 4 Preparer: G Prettyman

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

	(1)	(0)	(0)	7.45				
Line		(2) Number	(3) Usage	(4) Period 1	(5)	(6) Deviced 0	(7)	(8)
No.	_ Class/Meter Size		in 1,000 gal.	Rates	Revenue at Per 1 Rates	Period 2 Rates	Period 2 Billed Rev.	Period 2 Refunds
1	Residential		1,000 gas.	10,108	_ rel_i nates_	nales	billed Nev.	Herunos
2	5/8" X 3/4"	771	11,792	9.24	7,124	13.67	10,540	3,416
3	3/4"	0	0	9.24	0	13.67		0
4	4"	0	0	9.24	ŏ	13.67	_	ŏ
5	1-1/2"	0	0	9.24	ō	13.67	ő	ŏ
6	2"	0	0	9.24	Ó	13.67	ā	Ö
7	3"	0	0	9.24	0	13.67	0	ō
8	4"	0	. 0	9.24	0_	13.67	0	0
9	Gallonage cap		6,000					
10	Capped Usage		5,666	3.24	18,358	4.80	27,197	8,839
11	Usage Above Cap		6,126					
12	Total Bould and							
13	Total Residential	771	11,792		25,482		37,736	12,254
14 15	Average Bill				<i>33.05</i>		48.94	
16	Commercial							
17	Commercial 5/8" X 3/4"	_	_		_			
18	3/4"	0	0	9.24	0	13.67	0	0
19	1"	0 4	0	13.84	0	20.48	. 0	0
20	1-1/2"	0	32	23.07	92	34.13	137	44
21	2"	0	0	46.17	0	68.31	0	0
22	3*	0	0	73.84 147.73	0	109.26	0	0
23	4"	0	0	230.77	0	218,59	0	0
24	•			230.77	0	341.46	0	0
25	Gallonage		32	3.24	103	4.80	153	
26			O.E.	J.24	103	4,00	153	50
27								
28	Total Commercial	4	32	•	196		290	94
29	Average Bill			•	48.91	•	72.41	34
30							,	
31	Multi-Family							
32	5/8" X 3/4"	0	0	9.24	0	0.00	0	0
33	3/4"	0	0	13.84	0	0.00	0	ō
	1"	O	0	23.07	0	0.00	0	0
	1-1/2"	0	0	46.17	0	0.00	0	0
	2"	0	0	73.84	0	0.00	0	0
37	3"	0	0	147.73	0	0.00	0	0
38	4"	0	0	230,77	0	0.00	0	0
39	0.11							
40	Gallonage	-	0	3.24	0	0.00	0	0
41								
42 43	Total Multi-Family					_		
44	Average Bill	0	<u> </u>	-	0	_	0	0
45	Average bill				-		-	
	Flat Rate							
47	Res. Wastewater Only	0	0	_	0	0.00	^	_
	Cmrl. Wastewater Only	0	0	•	0	0.00	0	0
49	Sprinkler Heads	ŏ	NA .	-	0	0.00	0	0 0
50	Reuse	ŏ	NA	_	o	0.00	0	0
51	Total Flat Rate - Other	_	0	-	- 0	J.00_	- 0	- 0
52		_		-		-		
53					_			
54	Subtotal			-	25,678	_	38,026	12,348
				•		-		

Florida Public Service Commission

Schedule: E-2s

Kings Cove

Docket No. 080121-WS

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

Page: 4 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.

			(4)	/45	/F\
	(1)	(2)	(3)	(4) - Deried 2	(5) Period 3
Line	Ole States Cies		Consumptio		
No.	Class/Meter Size	Bills	<u>in 1,000 gal</u>	. Rates	Revenue _
1	Residential	771	9,653	9.24	7,124
2	5/8" X 3/4"	0	9,050		7,124
3	3/4"	0	(0
4	1"	_	(0
5	1-1/2"	0	(0
6	2*	0			0
7	3.	0	(0
8	4*	0	10.00		
9	Gallonage cap		10,00		40.700
10	Capped Usage		5,176		16,769
11	Usage Above Cap		4,478	5	
12				_	
13	Total Residential	<u> 771</u>	9,653	<u>3</u>	23,893
14	Average Bill				30.99
15					
16	Commerical				
17	5/8" X 3/4"	0	(0
18	3/4"	0	(0
19	1"	4	34	23.07	92
20	1-1/2"	0	(46.17	0
21	2"	0	(73.84	0
22	3"	0	(147.73	0
23	4*	0	(230.77	0
24					
25	Gallonage		34	3.24	111
26					
27					
28	Total Commercial	4	34	1	203
29	Average Bill			_	50.85
30	rrerage Em				
31	Multi-Family				
32	5/8" X 3/4"	0		9.24	0
33	3/4"	Õ		13.84	ŏ
34	1*	0		23.07	ō
35	1-1/2"	o		46.17	ŏ
36	2"	ō		73.84	ŏ
37	3"	0		147.73	0
38	3" 4"	0		230.77	0
	4			230.11	
39	Callanaga			3.24	0
40	Gallonag e	-	'	3.24	U
41					
42	Table 6 6 dai: Francisco				
43	Total Multi-Family	0		<u>) </u>	
44	Average Bill				-
45					
46	Flat Rate	_			_
47	Res. Wastewater Only	0			0
48	Cmrl. Wastewater Only	0)	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	
51	Total Flat Rate - Other				0_
52					
53					
54	Subtotal	ı			24,096

Customer Monthly Billing Schedule

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3 Page:

1 of 1 Preparer:

S Szczygiel

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

WATER

WAIL	<u> </u>						_	
	(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	206	n	0	0	0	0	206
2	Feb-07	205	0	ő	0	0	0	205
3	Mar-07	205	0	Ō	Õ	Ō	Ö	205
. 4	Apr-07	205	0	0	0	0	0	205
5	May-07	205	0	0	0	0	0	205
6	Jun-07	205	0	0	0	0	0	205
7	Jul-07	205	0	0	0	0	0	205
8	Aug-07	204	0	0	0	0	0	204
9	Sep-07	203	0	0	0	0	0	203
10	Oct-07	204	0	0	0	0	0	204
11	Nov-07	203	0	0	0	0	0	203
12	Dec-07	203	0	0	0	0	0	203
13	Total Water	2,453	0	0	0	0	0	2,453

SEWER

SEVVE	<u> </u>							
	(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	198	0	0	0	0	0	198
15	Feb-07	197	o o	Ō	Ö	Ö	Ô	197
16	Mar-07	197	0	0	Ō	Ō	Ō	197
17	Apr-07	197	0	0	0	Ö	Ō	197
18	May-07	197	0	0	0	0	0	197
19	Jun-07	197	0	0	0	0	0	197
20	Jul-07	197	0	0	0	0	0	197
21	Aug-07	196	0	0	0	0	0	196
22	Sep-07	195	0	0	0	0	0	195
23	Oct-07	196	0	0	0	0	0	196
24	Nov-07	195	0	0	0	0	0	195
25	Dec-07	195	0	0	0	0	0	195
26	Total Sewer	2,357	0	0	0		0	2,357

Miscellaneous Service Charges

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

40 General General 42 General

Historical Test Year Ending December 31, 2007

Schedule:

E-4

1 of 2

Page: 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 Line	(1)		(2) Present	(3) Present	(4) Proposed	(5) Proposed
No.	Type Charge		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
	() po ona. go					
1 2	Initial Connection		15.00	-	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
4 5	Violation Reconnect		15.00	-	75.00	115.00
6 7	Premises Visit		10.00	•	50.00	75.00
8 9 10	Late Payment Fees		-		5.00	
SEWE						
	(1)		(2)	(3)	(4)	(5)
Line	T		Present	Present After Hrs.	Present	Proposed After Ura
No.	Type Charge	_	Bus. Hrs.	Alter Hrs.	Bus. Hrs.	After Hrs.
11 12	Initial Connection		15.00	•	50.00	75.00
13	Normal Reconnect		15.00	-	50.00	75.00
14 15	Violation Reconnect		At Cost	-	Actual cost	Actual cost
16 17	Premises Visit		10.00	-	50.00	75.00
18 19	Late Payment Fees		-		5.00	
20	zato i ajinonti oco					
21						
22	DEPOSITS (REFUND		Wate		Sew	
23	Class	Meter Size	Present	Proposed	Present 45.00	Proposed
24	not specified	All sizes	40.00		45.00	
25	not specified	5/8 X 3/4"	-		•	
26	not specified	1"	-		-	
27	not specified	1.5"	-		_	
28	not specified	Over 2"	-		-	
29 30	Residential	All sizes			_	
31	Residential	5/8 X 3/4"	_	133.15	-	176.27
32	Residential	1"	_	Two x	<u>-</u>	Two x
33	Residential	1.5"		Estimated	-	Estimated
34	Residential	Over 2"	_	Monthly Bill	-	Monthly Bill
35	Hadrettidi	01012	_	Telesticity Diff		
36	General	All sizes		Two x est'd		Two x est'd
. _		=1= 37 = 140	-	monthly Bill	•	monthly Bill
37	General	5/8 X 3/4"	-		•	
38	General	1"	•		-	
39	General	1.5*	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

ings	llaneous Service Charges				Florida Publ	ic Service Co	mmission	
	Cove et No. 080121-WS				Schedule: Page:	E-4 2 of 2		
ISTON	cal Test Year Ending December 31, 2	007			Preparer:	J Lihvarcik		
xpiar	nation: Provide a schedule of derivation							
1 :	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Dec. Suff		_		Hourly			
	Description	Annual Pay	Base		Rate			
1	Field Employee							
2	Sr. Facility Operator	62,491.88						
3	Utility Tech Coordinator	39,832.42						
4	Utility Tech I	26,902.50						
5	Utility Tech I	25,038.91						
6	Utility Tech !	25,681.60						
7	Utility Tech I	17,400.00						
8	Utility Tech II	26,571.48						
9	Utility Tech II	25,601.00						
10	Utility Tech II	26,700.00						
11	Utility Tech ii	24,914.00	Hours/Year					
12	Field Employees Average Base				- 44.45			
13	red Employees Average base	30,113.38			14.48	•		
14	P/R Overhead		Rate					
			30.0%		4.34			
15	Field/Office Overhead	_	10.0%		1,45	•		
16	Field Employees Loaded Cost	=			20.27	•		
17						•		
18	Office Employee							
19	Administrative Assistant	29,537.19						
20	Administrative Assistant	36,468.07						
21	New Business Coordinator	47,362.58						
22	Office Clerk	23,493.54						
23	Operations Support Coordinator	•	Haura/Vaar					
24	Office Employees Average Salary	55,941.12	Hours/Year		40.54			
25	Office Employees Average Salary	38,560.50	2,080		18. <u>5</u> 4			
	D/D Occasion and		Rate					
26	P/R Overhead		30.0%		5.56			
27	Field/Office Overhead		15.0%		2.78	-		
28	Office Employees Loaded Cost				26.88	1		
29								
30	Calculation of Miscellaneous Service	ce Charges						
				Hourly			Total	Propos
17	Description		# Hours	Rate	_ Labor Cost	Other Cost	Cost	Fee
	Collect Delinquent Account							
2	Collect Delinquent Account (CSR takes average 1 hour to process	s the delinguen	t account work.)					
12 13	Collect Delinquent Account (CSR takes average 1 hour to process Office	s the delinquen			26.88	_	26.88	- 25
12 13 14	(CSR takes average 1 hour to process	s the delinquen	t account work.) 1	26.88	26.88	-	26.88	25.
32 33 14 35	(CSR takes average 1 hour to process Office		1		26.88	-	26.88	_ 25.
33 14 35 36	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen	rice Calls in No	ormal Hours	26.88		-		_
12 13 14 15 16	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a	vice Calls in Ne and complete se	1 ormal Hours ervice order take	26.88	1.5 hours. Cu	stomer service		_
12 13 14 15 16 17	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of	vice Calls in Ne and complete se	ormal Hours ervice order take out work order	26.88 es average when techr	1.5 hours. Cu nician complete	stomer servicess work.)	e takes avei	_
12 13 14 15 16 17 18	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field	vice Calls in Ne and complete se	ormal Hours ervice order take out work order 1.5	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40	stomer servicess work.)	e takes avei 30.40	_
12 13 14 15 16 17 18 19	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of	vice Calls in No and complete se order, and close	ormal Hours ervice order take out work order	26.88 es average when techr	1.5 hours. Cu nician complete 30.40 20.16	stomer servicess work.)	e takes aver 30.40 20.16	_
12 13 14 15 16 17 18 19 10	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field	vice Calls in Ne and complete se	ormal Hours ervice order take out work order 1.5	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40	stomer services work.)	e takes avei 30.40	- rage 45 -
12 13 14 15 16 17 18 19 19 11 12	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office	vice Calls in No and complete se order, and close Total	ormal Hours ervice order take out work order 1.5 0.75	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	es work.) - 	e takes aver 30.40 20.16	- rage 45 -
12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen	vice Calls in No and complete se order, and close Total rice Calls After	ormal Hours ervice order take out work order 1.5 0.75	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	es work.) - 	e takes aver 30.40 20.16	- rage 45 -
12 13 14 15 16 17 18 19 10 1 12 3 4	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen	vice Calls in No and complete se order, and close Total rice Calls After	ormal Hours ervice order take out work order 1.5 0.75	26.88 es average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	es work.) - 	e takes aver 30.40 20.16	- rage 45 - - 50 .0
32 33 34 35 36 37 38 39 30 34 45	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections	vice Calls in No and complete se order, and close Total rice Calls After ections in Norm	ormal Hours ervice order take out work order 1.5 0.75 r Hours al Hours above	26.88 es average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - 	30.40 20.16 50.56	- rage 45 - - 50 .0
12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections	vice Calls in No and complete se order, and close Total rice Calls After ections in Norm	ormal Hours ervice order take out work order 1.5 0.75 r Hours all Hours above	26.88 es average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - 	30.40 20.16 50.56	- rage 45 - - 50 .0
23 34 56 7 8 9 0 1 2 3 4 5 6 7	(CSR takes average 1 hour to process Office Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections	vice Calls in No and complete se order, and close Total rice Calls After ections in Norm	ormal Hours ervice order take out work order 1.5 0.75 r Hours all Hours above	26.88 es average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - 	30.40 20.16 50.56	- rage 45 - 50.0
123 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work o Field Office Connections, Premises Visits / Sen = 1.5 X Conne Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N	vice Calls in No and complete se order, and close Total rice Calls After ections in Norma Normal Hours a	ormal Hours ervice order take out work order 1.5 0.75 r Hours all Hours above	26.88 es average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - 	30.40 20.16 50.56	- rage 45 - 50.0
2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 9 0 1 2 3 4 5 6 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections, Premises Visits / Sen = 1.5 X Connections in N Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N	vice Calls in No and complete se order, and close Total rice Calls After ections in Normal Normal Hours a fter Hours	ormal Hours ervice order take out work order 1.5 0.75 r Hours hal Hours above s	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85	rage 45 - 50.0 - 75.0
33 34 35 36 37 38 39 30 45 56 7 89 99 99 99 99 99 99 99 99 99 99 99 99	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections, Premises Visits / Sen = 1.5 X Connections in N Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N	vice Calls in No and complete se order, and close Total rice Calls After ections in Normal Normal Hours a fter Hours	ormal Hours ervice order take out work order 1.5 0.75 r Hours hal Hours above s	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85	rage 45 - 50. - 75.0
33 34 35 36 37 38 39 30 45 56 78 99 01 12 34 56 78 99 00	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections, Premises Visits / Sen = 1.5 X Connections in N Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N Reconnect Disconnected Service A (1.5 X Sum of Reconnection and Collect	vice Calls in No and complete se order, and close Total rice Calls After ections in Normal Normal Hours a fter Hours	ormal Hours ervice order take out work order 1.5 0.75 r Hours hal Hours above s	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85	rage 45 - 50. - 75.0
32 33 34 35 36 37 38 39 30 40 41 42 33 45 56 78 99 01	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections, Premises Visits / Sen = 1.5 X Connections in N Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N Reconnect Disconnected Service A (1.5 X Sum of Reconnection and Collect Calls and dispatches to our FSRs on co	vice Calls in No and complete se order, and close Total rice Calls After ections in Normal Normal Hours a fter Hours ection Delinques all.)	ormal Hours ervice order take tout work order 1.5 0.75 r Hours hal Hours above s bove)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	es work.)	30.40 20.16 50.56 75.85 77.44	rage 45 - 50. - 75.0
32 33 34 35 36 37 38 39 30 40 41 42 33 45 56 78 99 01 23 45 56 78 90 10 10 10 10 10 10 10 10 10 10 10 10 10	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Conne Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N Reconnect Disconnected Service A (1.5 X Sum of Reconnection and Collect Service A) (1.5 X Reconnected Service A)	vice Calls in No and complete se order, and close Total rice Calls After ections in Normal Normal Hours a fter Hours ection Delinques all.)	ormal Hours ervice order take tout work order 1.5 0.75 r Hours hal Hours above s bove)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85 77.44 eives custor	rage 45 - 50. - 75.0
32 333 34 35 36 37 38 39 40 11 22 34 45 67 89 90 11 22 33	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections, Premises Visits / Sen = 1.5 X Connections in N Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N Reconnect Disconnected Service A (1.5 X Sum of Reconnection and Collect Calls and dispatches to our FSRs on co	vice Calls in Normal Total Tice Calls After ections in Normal Normal Hours oction Delinques all.) Innect in Normal rvice Cost	ormal Hours ervice order take tout work order 1.5 0.75 r Hours hal Hours above s bove)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	ng service rece	30.40 20.16 50.56 75.85 77.44 eives custor 116.17 2.00	rage 45 - 50.0 - 75.0 - 75.0
32 33 34 35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Conne Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N Reconnect Disconnected Service A (1.5 X Sum of Reconnection and Collect Service A) (1.5 X Reconnected Service A)	vice Calls in No and complete se order, and close Total rice Calls After ections in Normal Normal Hours a fter Hours ection Delinques all.)	ormal Hours ervice order take tout work order 1.5 0.75 r Hours hal Hours above s bove)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	es work.)	30.40 20.16 50.56 75.85 77.44 eives custor	rage 45 - 50.0 - 75.0
33 34 35 36 37 38 39 40 41 42 34 45 56 78 90 11 23 45 56 78 90 11 23 45 56 78 78 78 78 78 78 78 78 78 78 78 78 78	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Connections, Premises Visits / Sen = 1.5 X Connections in National Collect Del. Acct + Connections in National Collect Disconnected Service A (1.5 X Sum of Reconnection and Collect Service A (1.5 X Sum of Rec	rice Calls in Normal Hours Normal Hours Normal Hours Normal Hours ection Delinques all.) nnect in Normal rvice Cost Total	ormal Hours ervice order take tout work order 1.5 0.75 r Hours hal Hours above s bove)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	ng service rece	30.40 20.16 50.56 75.85 77.44 eives custor 116.17 2.00	rage 45 - 50.0 - 75.0
333 344 335 366 37 388 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	Connections, Premises Visits / Sen (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Sen = 1.5 X Conne Reconnect Disconnected Service in (= Collect Del. Acct + Connections in N Reconnect Disconnected Service A (1.5 X Sum of Reconnection and Collect Service A) (1.5 X Reconnected Service A)	rice Calls in Normal Hours Normal Hours Normal Hours Normal Hours ection Delinques all.) nnect in Normal rvice Cost Total	ormal Hours ervice order take tout work order 1.5 0.75 r Hours hal Hours above s bove)	26.88 es average when techr 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	ng service rece	30.40 20.16 50.56 75.85 77.44 eives custor 116.17 2.00	75.0

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Kings Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 200

Schedule: Page:

E-5 1 of 1

Historical Test Year Ending December 31, 2007 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	<u>Visit</u>	Charges	Total
WATE		•	_	•	•	•	•
1	Jan-07	0	0	0	0	0	0
2	Feb-07	15	0	0	0	0	15
3	Mar-07	20	0	0	0	0	20
4	Apr-07	0	15	0	0	0	15
5	May-07	0	0	0	0	10	10
6	Jun-07	0	90	0	0	0	90
7	Jul-07	0	15	0	0	0	15
8	Aug-07	0	45	0	0	0	45
9	Sep-07	0	0	0	0	10	10
10	Oct-07	0	15	0	0	0	15
11	Nov-07	15	0	0	0	0	15
12	Dec-07	0	0	0	0	0	0
13							
14	Total Water	50	180	0	Ö	20	250
15	Annual Events	3	12	0	0	<u>-</u>	·
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	150	600	0	0	20	770
SEWE	:R						
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	Ō	0	٥	٥	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	Ō	0	ō	0	0
24	Jun-07	o o	ō	ō	ō	ō	ō
25	Jul-07	0	Ō	0	ō	0	0
26	Aug-07	Ō	Ō	Ō	Ō	Ō	0
27	Sep-07	0	0	0	Ō	ō	Ö
28	Oct-07	0	Ō	Ō	0	Ō	0
29	Nov-07	Ō	Ō	0	ō	Ö	Ō
30	Dec-07	0	0	0	0	ō	Ö
31		•			_	_	
32	Total Sewer	0	0	0	0	0	- 0
33	Annual Events	0	0	0	0		
34	, tillian Efolia	J	v	·	v		
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	ő	0
55	. Icposed Hevende	· ·	v	v	U	U	v

Public Fire Hydrants Schedule

Florida Public Service Commission

Kings Cove
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	Type	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

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	Type	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Kings Cove
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)
No. Type Description

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Kings Cove Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: Page:

E-9 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).

	(1)	(2)	(3)	(4) How collected	(5) Type
Line No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATE	R				
1	Regulatory Assessment Fee	Florida Public Service Comm.	2,784	Included in overall cost of service	None

SEWER

Regulatory Assessment Fee 2

Florida Public Service Comm.

3,333 Included in overall cost of service

None

Service Availability Charges Schedule

Florida Public Service Commission

Kings Cove 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)	(3)	(4)
		Size	Present	Proposed
No. WA1		Unit	Charges	Charges
1	Service Installation Charge	E 1011		
2	Service installation Charge	5/8"	•	1,000.00
3	(Sontion Line Cine)	3/4"	-	Actual Costs
4	(Service Line Size)	1"	Actual Costs	Actual Costs
		1 1/2"	Actual Costs	Actual Costs
5		2"	Actual Costs	Actual Costs
6 7		Over 2"	Actual Costs	Actual Costs
8	Mateu Installation For			
	Meter Installation Fee	5/8"	100.00	210.00
9	(Meter Size)	3/4"	100.00	Actual Costs
10		1"	100.00	Actual Costs
11		1 1/2"	Actual Costs	Actual Costs
12		2"	Actual Costs	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	•	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	125.00	700.00
23		Per Gallon Equivalent	-	2.75
24		·		2.,0
25	Main Extension Charge	ERC	200.00	446.00
26		Per Foot Equivalent	-	5.37
SEWI	ED			
		40		
28	Service Installation Charge	=<4"		2,000.00
29		>4"		Actual Costs
28		<=2"	-	
		>2"	Actual Costs	
29				
30				
31				
32 33				
	Plant Capacity Charge	FDC		
35	Manit Capacity Charge	ERC	300.00	1,300.00
36		Per Gallon Equivalent	1.25	7.60
	Main Extension Charas	ED0		
38	Main Extension Charge	ERC	1,000.00	480.00
39		Per Foot Equivalent	4.17	7.38
39 40				
41				
41 42				
42 43				
43 44				
~~				
		123		

Guaranteed Revenues Received

Florida Public Service Commission

Kings Cove Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: Page: E-11 1 of 1

Preparer:

J Lihvarcik

Water [X] or Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Month/ Year	Residential	General Service	Other	Total
1	<u>-</u>				
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

Kings Cove
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.	 	 		

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Kings Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]
Customer Class:
Meter Size:

Schedule: E-14
Page: 1 of 1
Preparer: G Prettyman

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

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

See attached Bill Analyses

Kings Cove ENGINEERING SCHEDULES

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

Kings Cove Docket No. 080121-WS Schedule: F-1
Page: 1 of 1
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

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) Unaccounted	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	2,475	0	1,995	4	477	
2	Feb-07	2,130	0	1,716	59	355	
3	Mar-07	3,616	0	2,914	1,063	(360)	
4	Apr-07	3,673	0	2,960	4	710	
5	May-07	4,042	0	3,837	54	152	
6	Jun-07	3,124	0	2,965	4	155	
7	Jul-07	2,479	0	2,353	12	114	
8	Aug-07	3,196	0	3,033	778	(615)	
9	Sep-07	2,743	0	2,561	4	`178 [′]	
10	Oct-07	2,376	0	2,218	84	74	
11	Nov-07	2,750	0	2,567	4	179	
12	Dec-07	2,964	0	2,768	4	193	
13	TOTAL	35,567	0	31,887	2,069	1,611	4.5%

Kings Cove

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Page: Preparer: 1 of 1 J Lihvarcik

Docket No. 080121-WS
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 Plan		Total Plant	Sewage	
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	1,022	0	0	0	1,022	0
2	Feb	881	0	0	0	881	0
3	Mar	1,037	0	0	0	1,037	0
4	Apr	886	0	0	0	886	0
5	May	880	0	0	0	880	0
6	Jun	79 7	0	0	0	797	0
7	Jul	878	0	0	0	878	0
8	Aug	895	0	0	0	895	0
9	Sep	875	0	0	0	875	0
10	Oct	1,015	0	0	0	1,015	0
11	Nov	907	0	0	0	907	0
12	Dec	916	0	0	0	916	0
13	Total	10,989	0	0	0	10,989	0

Water Treatment Plant Data

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3 Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			378,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		05/05/07	210,400
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	05/05/07 05/09/07 05/30/07 05/23/07 05/02/07 Average	210,400 191,300 178,500 176,700 172,400
4	Average Daily Flow			97,443
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.			60,000

Sewer Treatment Plant Data

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

F-4

Page: Preparer: 1 of 1 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.		Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		55,000
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 rainfall periods.	March	33,000

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

J Guastella

Schedule: Page: Preparer:

ule: F-5 1 of 1

Kings Cove 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		Max Day	MD X 2	for Water	for Water	for Water	Reserve	Demand	Supply Well	Capacity	Well Capacity		Wells Interim	
No.	Storage	(GPM)	(GPM)	(GPM)	(GPM)	(GPM)	Ratio	_(GPM)	(ĠPM)	(GPM)	(GPM)	Calculated	U&U Used	
1	no	146.11	292.22	-	-	292.22	1.03	299.99	300	525	225	133.33%	100.00%	

WELLS, Permanent

					Excess		Peak Hour Demand for	Max Day Demand for			Firm Reliable Capacity for	Firm Reliable 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)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPĎ)	Calculated	* besU U&U
3	no	yes	146.11	1.03	•	41.67	341.66	_	300	525	225	-	151.85%	100.00%
4														

4 5 *

STORAGE

									Excess					
	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	Storage U&U
_	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	185,860	371,720	-	na	100.00%		210,400	1.03		60,000	275.996		na	100.00%

Used and Useful Calculations Sewer Treatment Plant Florida Public Service Commission

Schedule:

F-6 1 of 1

Page: Preparer:

J Guastella

Kings Cove 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)
						Adjusted			
	Average Daily	1				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
	(Gi D)	Treated (Gr D)	100,70	(01.15)	TICSCIVE TIANO	(GI D)	(01 0)	Calculated	CRO CSCG
	30,107	41,288 N			1.01	30,379	55,000	55.23%	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 &	Gallons Sold - Sewer Customers
3	11,905	95,240	-	-	95,240	18.04	9,019	3,291,913	3,073,340	6,365,253	30,733,400
	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	99.76%	30,660,400	24,528,320	73,000	70,080	24,598,400	30,963,653	10,990,000	(19,973,653)	N/A	N/A

Used and Useful Calculations

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule:

F-7

Kings Cove

Page:

1 of 1

Docket No. 080121-WS

(1)

Preparer: J Guastella

Historical Test Year Ending December 31, 2007

(2)

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.

(4)

Interim U&U Used	Permanent U&U Used
100.00%	100.00%
	U&U Used

(3)

Sewer 2

199

199.2

198

100.58%

100.00%

100.00%

(5)

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Kings Cove Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: F-8 Page: 1 of 1

Preparer: J Guastella

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

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

	(1)	(2)	(3)	(4)	(5)	
Line	Year	Average Meters	Average ERCs	Trend	Increase	
No. WATER		Meters	ENUS	Heila	increase	
1	2003	203.2	204.7	204.1		
2	2003	203.3	204.8	205.2		
3	2005	204.9	205.8	206.4		
4	2006	207.8	207.8	207.6		
5	2007	209.0	209.0	208.7		
5 6	2008	200.0		209.9	0.56%	
7	2009			211.1	0.56%	
8	2010			212.2	0.55%	
9	2011			213.4	0.55%	
10 _	2012			214.6	0.55%	5 yrs beyond 2007
			X Coefficient(s)	1.167		
SEWEF	₹					
11	2003	197.3	198.8	198.7		
12 ·	2004	198.0	199.5	199.2		
13	2005	198.1	199.0	199.6		
14	2006	199.8	199.8	200.1		
15	2007	201.0	201.0	200.5		
16	2008			201.0	0.23%	
17	2009			201.4	0.23%	
18	2010			201.9	0.23%	
19	2011			202.4	0.23%	
20	2012			202.8	0.23%	5 yrs beyond 2005

X Coefficient(s) 0.458

Equivalent Residential Connections - Water

Florida Public Service Commission

Kings Cove 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.

<u> </u>	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR _(5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2003	201	203	202.0	33,712	166.891	33,712	202.0	
2	2004	203	204	203.5	32,446	159.440	32,446	203.5	0.74%
3	2005	204	207	205.5	28,075	136.618	28,075	205.5	0.98%
4	2006	207	206	206.5	38,446	186.179	38,446	206.5	0.49%
5	2007	206	203	204.5	32,409	158.480	32,409	204.5	-0.97%

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

0.31%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Kings Cove 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) Annuai
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2003	193	198	195.5	16,701	85.427	16,701	195.5	
2	2004	198	198	198.0	16,882	85.263	16,882	198.0	1.28%
3	2005	198	199	198.5	16,215	81.688	16,215	198.5	0.25%
4	2006	199	198	198.5	17,448	87.899	17,448	198.5	0.00%
5	2007	198	195	196.5	14,361	73.084	14,361	196.5	-1.01%

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

0.13%

Kings Cove INTERIM RATE SCHEDULES Revision 1

SCHEDULE TITLE	Revision 1 SCHEDULE NUMBER	PAGE 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

G-1

1 of 1

T Rendell

Schedule:

Preparer:

Page:

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] Sewer [X]

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited		Present	Unlimited	Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		13.9%	13.9%	SEWER		18.3%	18.3%
1	Residential				Residential			
2	5/8" X 3/4"	8.12	9.25	9.25	All Meter Sizes	9.24	10.93	10.93
3	3/4"	12.20	13.89	13.89	3/4"	13.84	16.37	16.37
4	1"	20.32	23.14	23.14	1*	23.07	27.28	27.28
5	1-1/2*	40.65	46.30	46.30	1-1/2"	46.17	54.60	54.60
6	2"	65.05	74.09	74.09	2"	73.84	87.32	87.32
7	3 ⁿ	130.11	148.18	148.18	3*	147.73	174.70	174.70
8	4"	203.27	231.50	231.50	4"	230.77	272.91	272.91
9	6"	406.54	463.01	463.01	6 "	461.59	545.87	545.87
10	8"	-	-	-	8*	-	•	-
11	10"	-	-	-	10"	-	-	-
12	Gallonage, Block 1	1.31	1.49	1.49	Gallonage cap (gallons)	10,000	10,000	10,000
13	Block 2	1.31	1.49	1.49	Gallonage charge	3,24	3.83	3.83
14	Block 3	1.31	1.49	1.49				
15	General Service			İ	General Service			
16	5/8" X 3/4"	8.12	9.25	9.25	5/8" X 3/4"	9.24	10.93	10.93
17	3/4"	12.20	13.89	13.89	3/4"	13.84	16.37	16.37
18	1"	20.32	23.14	23.14	1*	23.07	27.28	27.28
19	1-1/2"	40.65	46.30	46.30	1-1/2"	46.17	54.60	54.60
20	2"	65.05	74.09	74.09	2"	73.84	87.32	87.32
21	3"	130.11	148.18	148.18	3*	147.73	174.70	174.70
22	4"	203.27	231.50	231.50	4"	230.77	272.91	272.91
23	6"	406.54	463.01	463.01	6*	461.59	545.87	545.87
24	8"	-	-	-	8"	•		•
25	10"	-	-	-	10"	_	-	-
26	Gallonage charge	1.22	1.39	1.39	Gallonage charge	3.24	3.83	3.83
27	Fire Protection				Flat Rate			
28	2"	-	-	-	Res. Wastewater Only	-	•	-
29	3"	-	-	-	Cmrl. Wastewater Only	-	-	_
30	4"	_	-	-	Sprinkler Heads	-	-	_
31	6"	-	-	-	Reuse	-	_	
32	8"	-	-	-				
33	10"	-	-	-				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Kings Cove 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	291,032	0	0	291,032	A-5
2	Utility Land & Land Rights	1,976		0	1,976	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(133,826)	0	0	(133,826)	A-9
5	Less: CIAC	(101,139)	0	0	(101,139)	A-12
6	Accumulated Amortization of CIAC	50,803	0	0	50,803	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	13,415		0	13,415	A-1
11	Total Rate Base	122,262	0	0	122,262	
SEW	/ER					
12	Utility Plant in Service	403,363	0	0	403,363	A-6
13	Utility Land & Land Rights	13,389		0	13,389	A-6
14	Construction Work in Progress	. 0		0	0	A-2
15	Less: Accumulated Depreciation	(203,232)	0	0	(203,232)	A-10
16	Less: CIAC	(170,111)	0	0	(170,111)	A-12
17	Accumulated Amortization of CIAC	99,299	0	0	99,299	A-14
18	Less: Accum. Amort. of Acq. Adjustments	Ó		0	. 0	A-2
19	Less: Advances For Construction	Ō		0	Ō	A-2
20	Working Capital Allowance	12,234		0	12,234	A-2
21	Total Rate Base	154,942	0	0	154,942	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

. . .

Schedule: G-3

Page: 1 of 1 Preparer: R Griffin

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

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FO	OR INTERIM RATE PI	JRPOSES
2			
3	Utility Plant in Service	0	0
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	0	0
8	For Water details see schedules A-9, F-5, and F-7		<u>~</u>
9	For Sewer details see schedules A-10, F-6, and F-7		
10	,		
11			
12	Total Rate Base	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Kings Cove Docket No. 080121-WS

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

Schedule: Page:

G-4 1 of 1

Preparer:

S Szczygiel

	(1)	(2)	(3) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9)	(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									·
1	Water Sales Revenues	61,595		0	61,595	8,622	70,217	14.00%	13.9%	E-2w
2	Other Revenues	250		0	250	0	250	_		E-2w
3	OPERATING REVENUES	61,845	0	0	61,845	8,622	70,467			
4	Operation & Maintenance	49,358		0	49,358	127	49,486			B-5
5	Depreciation, net of CIAC Amort.	1,875	0	0	1,875		1,875			B-13
6	Amortization	0		0	0		0			
7	Taxes Other Than Income	5,792	(51)	0	5,741	388	6,129			B-15
8	Provision for Income Taxes	927	<u>.</u>	0	927	3,127	4 <u>,054</u>			C-1
9	OPERATING EXPENSES	57,952	(51)		57,902	3,642	61,544	•		
10	NET OPERATING INCOME	3,892	<u>51</u>	0	3,943	4,980	8,923	_		
11	RATE BASE	122,262			122,262		122,262			A -1
12	RATE OF RETURN	3.18%			3.23%		7.30%	•		
Sew	er									
13	Sewer Sales Revenues	73,322		0	73,322	13,434	86,756	18.32%	18.3%	E-2s
14	Other Revenues	0		0	0	0	0			E-2s
15	OPERATING REVENUES	73,322	0	0	73,322	13,434	86,756	•		
16	Operation & Maintenance	72,465		0	72,465	198	72,664			B-6
17	Depreciation, net of CIAC Amort.	(9,893)	0	0	(9,893)		(9,893)			B-14
18	Amortization	ì oʻ		0	` oʻ		` oʻ			
19	Taxes Other Than Income	2,919	3,983	0	6,902	604	7,506			B-15
20	Provision for Income Taxes	307		0	307	4,872	5,180			C-1
21	OPERATING EXPENSES	65,798	3,983	0	69,781	5,675	75,456	•		
22	NET OPERATING INCOME	7,524	(3,983)	0	3,541	7,759	11,300			
23	RATE BASE	154,942			154,942		154,942	3		A-2
24	RATE OF RETURN	4.86%			2.29%		7.29%	•		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Schedule: G-5 Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 T		001101
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, a		
3	For Sewer details see schedules B-14, F-6, a	nd F-7	
4 5	Property Taxes for Interim Rate purposes	/E4\	0.000
6	For details see schedule B-15	(51)	3,983
•	1 of details see serieure D 15		
	UTILITY PROJECTED REVENUE REQUIRE	MENT ADJUSTMENTS	3
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	8,622	13,434
9			
10	OPERATIONS & MAINTENANCE		
11 12	Impact of Revenue Increase on Bad Debt Expense	127	198
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	388	605
15	TIME Of The Venue Adjustitient W		005
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	61,845	73,322
18	Plus Required Revenue Adjustment	8,622	13,434
19	Rate Year Revenue at Proposed Rates	70,467	86,756
20			
21	Less Operating Expenses Before Income Taxes	(57,490)	(70,276)
22 23	Less Interest Expense	(2,467)	(3,052)
23 24	Taxable Income Income Tax at Composite Rate of 38.58%	10,510	13,428
25	Income Tax at Composite Rate of 38.58% Less Income Tax at Present Rates	4,054 (927)	5,180 (207)
26	2000 moomo Tax at Freedin Hates	(921)	(307)
27	income Tax Adjustment	3,127	4,872

Schedule of Requested Cost of Capital

Florida Public Service Commission

Kings Cove

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Schedule:

G-6

Page: Preparer: 1 of 1 S Anzaido

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled		04	Weighted		Companion
Line		To Requested		Cost	Cost		Supporting
***	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	42,234	34.54%	5.10%	1.76%	2,155	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	69,811	57.10%	9.25%	5.28%	6,456	D-2
5	Customer Deposits	5,199	4.25%	6.00%	0.26%	312	D-2
6	Accumulated Deferred Income Taxes	5,018	4.10%	0.00%	0.00%	0	D-2
7	Total	122,262	100.00%	-	7.30%	8,923	
SEW	/ER						
8	Long-Term Debt	53,959	34.83%	5.10%	1.78%	2,753	D-2
9	Short-Term Debt	. O	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	89,192	57.57%	9.25%	5.32%	8,248	D-2
12	Customer Deposits	4,975	3.21%	6.00%	0.19%	299	D-2
13	Accumulated Deferred Income Taxes	6,815	4.40%	0.00%	0.00%	0	D-2
14	Total	154,942	100.00%	_	7.29%	11,300	

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