

**Palm Port
Water and Sewer**

Docket No. 080121-WS

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

Putnam County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

CMP _____
 COM _____
 CTR _____
 ECR _____
 GOL 1 _____
 OPC _____
 PCA _____
 SCR _____
 SGA _____
 SEC _____
 OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER DATE
 04379 MAY 22 08
 FPSC-COMMISSION CLERK

**Palm Port
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1	Utility Plant in Service	116,586	6,064	122,650	16,795	139,445	A-5
2	Utility Land & Land Rights	8,208	0	8,208	0	8,208	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	(32,129)	(850)	(32,980)	6,380	(26,599)	A-9
6	Less: CIAC	(22,302)	0	(22,302)	0	(22,302)	A-12
7	Accumulated Amortization of CIAC	11,637	123	11,760	0	11,760	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	11,607	11,607	4,421	16,028	A-17, A-3
12	Total Rate Base	<u>82,000</u>	<u>16,943</u>	<u>98,944</u>	<u>27,596</u>	<u>126,540</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No.	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) (6) Pro Forma Test Year		(7) Supporting Schedules
				Adjustments	Adjusted Average Balance	
1	286,022	6,008	292,030	1,658	293,688	A-6
2	10,023	0	10,023	0	10,023	A-6
3	0	(3,702)	(3,702)	0	(3,702)	A-7
4	0	0	0	0	0	
5	(189,819)	(819)	(190,638)	(6)	(190,644)	A-10
6	(25,882)	0	(25,882)	0	(25,882)	A-12
7	13,642	196	13,838	0	13,838	A-14
8	0	0	0	0	0	
9	0	0	0	0	0	
10	0	0	0	0	0	A-16
11	0	11,550	11,550	4,380	15,930	A-17, A-3
12	<u>93,987</u>	<u>13,233</u>	<u>107,220</u>	<u>6,032</u>	<u>113,252</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	5,433	5,383	
3	Allocation of Corp Structures & Improvements	631	625	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>6,064</u>	<u>6,008</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	1,673	1,658	
10	Meter replacement cost	22,260	NA	
11	(Less) Retirement of existing meters	(7,139)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>16,795</u>	<u>1,658</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	(3,702)	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	744	737	
30	Allocation of Corp Structures & Improvements	65	64	
31		-	-	
32	PSC Depr Rate Correction	42	18	
33		-	-	
34	Total 2007 Adjustments	<u>850</u>	<u>819</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	6	6	
38	Meter Replacements			
39	Retirement of existing meters	(7,139)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	378	NA	
41	Salvage	374	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(6,380)</u>	<u>6</u>	
47				

Palm Port**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 2 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	123	196	
12	Total 2007 Adjustments	123	196	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	11,607	11,550	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	4,421	4,380	

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

Florida Public Service Commission

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

Schedule: A-4
Page: 1 of 2
Preparer: R Griffin

Explanation: Provide the annual balance of the original cost of Water plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	112,858	284,345
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	675	(675)
37	12/31/04 Balance	113,533	283,670
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	113,533	283,670
	2006		
42	Additions	17,281	20,711
43	Retirements	(11,549)	(7,055)
44	Adjustments	0	0
45	12/31/06 Balance	119,265	297,326
	2007		
46	Additions	34,138	962
47	Retirements	(16,889)	(2,264)
48	Adjustments	0	0
49	Allocations	7,079	7,013
50	12/31/07 Balance	143,593	303,038

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	157	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	8,586	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,230	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	981	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	8,208	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	1,610	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	12,105	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	907	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	76,392	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	1,521	0.00%	0	0	0.00%	0
28	333.4	Services	3,283	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	7,139	0.00%	0	15,121	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	631	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	5,433	0.00%	0	1,673	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	675	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	130,858		0	16,795		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	157	157	157	157	157	157	157	157	157	157	157	157	157	157
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586
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	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	981	981	981	981	981	981	981	981	981	981	981	981	981	981
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208
18	304.3	Structures & Improvements	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610
19	311.3	Pumping Equipment	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105
20	320.3	Water Treatment Equipment	907	907	907	907	907	907	907	907	907	907	907	907	907	907
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	70,863	71,224	71,224	71,224	71,224	71,224	71,224	71,224	71,224	88,112	88,112	88,112	88,112	76,392
27	331.4	Transm. & Distribution Mains	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521
28	333.4	Services	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
29	334.4	Meters & Meter Installations	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139
30	335.4	Hydrants	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	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	675	675	675	675	675	675	675	675	675	675	675	675	675	675
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	119,265	119,625	119,625	119,625	119,625	119,625	119,625	119,625	119,625	136,514	136,514	136,514	136,514	124,794
47		Subtotal Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	157	157	157	157	157	157	157	157	157	157	157	157	157	157
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586	8,586
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	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	981	981	981	981	981	981	981	981	981	981	981	981	981	981
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208
18	304.3	Structures & Improvements	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610
19	311.3	Pumping Equipment	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105	12,105
20	320.3	Water Treatment Equipment	907	907	907	907	907	907	907	907	907	907	907	907	907	907
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	70,863	71,224	71,224	71,224	71,224	71,224	71,224	71,224	71,224	88,112	88,112	88,112	88,112	76,392
27	331.4	Transm. & Distribution Mains	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521	1,521
28	333.4	Services	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283	3,283
29	334.4	Meters & Meter Installations	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139
30	335.4	Hydrants	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	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	611	623	623	623	623	638	638	638	638	638	638	638	638	631
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	4,292	4,489	4,891	4,949	5,092	5,202	5,376	5,492	5,848	6,069	6,122	6,364	6,441	5,433
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	675	675	675	675	675	675	675	675	675	675	675	675	675	675
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	124,167	124,737	125,140	125,197	125,340	125,465	125,640	125,755	126,111	143,220	143,274	143,516	143,593	130,858
47		Subtotal Land & Land Rights	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208	8,208

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-6

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	Account Name	(1) (2) (3) (4)			(5) (6) (7)		
			Historical Test Year 2007			Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Balance	Amount	Non-Used %	Useful Amount
1		INTANGIBLE 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		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	1,519	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	45,104	10.29%	4,641	0	10.29%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	5,938	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	4,712	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	3,382	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	32,124	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	10,023	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	11,697	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	95,080	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	2,558	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	83,234	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	625	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	5,383	0.00%	0	1,658	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	675	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	302,053		4,641	1,658		0

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519
10	361.2	Collection Sewers - Gravity	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938
13	364.2	Flow Measuring Devices	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
21	371.3	Pumping Equipment	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023
25	354.4	Structures & Improvements	11,530	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,697
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	96,647	96,647	96,647	96,647	94,383	94,383	94,383	94,383	94,383	94,383	94,383	94,383	94,383	95,080
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	3,220	3,220	2,558
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	675	675	675	675	675	675	675	675	675	675	675	675	675	675
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	297,326	297,506	297,506	297,506	295,242	295,242	295,242	295,242	295,242	295,242	295,242	296,024	296,024	296,045
64		Subtotal Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519
10	361.2	Collection Sewers - Gravity	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104	45,104
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938
13	364.2	Flow Measuring Devices	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
21	371.3	Pumping Equipment	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124	32,124
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023
25	354.4	Structures & Improvements	11,530	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,710	11,697
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	96,647	96,647	96,647	96,647	94,383	94,383	94,383	94,383	94,383	94,383	94,383	94,383	94,383	95,080
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	3,220	3,220	2,558
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234	83,234
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	605	617	617	617	617	632	632	632	632	632	632	632	632	625
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	4,252	4,448	4,846	4,903	5,045	5,154	5,327	5,441	5,794	6,013	6,066	6,305	6,381	5,383
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	675	675	675	675	675	675	675	675	675	675	675	675	675	675
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	302,183	302,571	302,970	303,026	300,904	301,028	301,201	301,316	301,668	301,887	301,940	302,962	303,038	302,053
64		Subtotal Land & Land Rights	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023	10,023

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: J Guastella

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

Provide additional support schedules, if necessary.

Line No.	Description	(1)	(2)	(3)	(4)	(5) Supporting Schedules
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	
Water						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	
Sewer						
9	Plant in Service		4,641	0	4,641	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		(939)	0	(939)	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<u>3,702</u>	<u>0</u>	<u>3,702</u>	

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 1 of 2

Preparer: R Griffin

Explanation: Provide the annual balance per books of Water Accumulated Depreciation, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	39,454	160,338
	2004		
34	Additions	1,587	7,018
35	Retirements	0	0
36	Adjustments	(11,785)	(5,693)
37	12/31/04 Balance	29,256	161,663
	2005		
38	Additions	1,587	7,018
39	Retirements	0	0
40	Adjustments	0	(1)
41	12/31/05 Balance	30,843	168,680
	2006		
42	Additions	2,377	9,672
43	Retirements	(11,549)	(7,055)
44	Adjustments	13,816	12,849
45	12/31/06 Balance	35,487	184,146
	2007		
46	Additions	3,772	14,345
47	Retirements	(16,889)	(2,264)
48	Adjustments	89	156
49	Allocations	1,304	1,292
50	12/31/07 Balance	23,763	197,675

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	58	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,033	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,855	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	33	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	942	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	10,639	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	28	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	13,212	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	(646)	0.00%	0	0	0.00%	0
28	333.4	Services	1,615	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(898)	0.00%	0	(6,386)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	65	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	744	0.00%	0	6	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	300	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	32,980		0	(6,380)		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	56	56	56	57	57	57	58	58	58	59	59	59	60	58
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,890	4,913	4,935	4,958	4,980	5,002	5,025	5,047	5,069	5,092	5,114	5,136	5,159	5,025
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	1,801	1,810	1,819	1,828	1,837	1,846	1,855	1,864	1,873	1,882	1,891	1,900	1,909	1,855
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	8	12	16	20	25	29	33	37	41	45	49	53	57	33
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	917	921	925	930	934	938	942	946	950	955	959	963	967	942
19	311.3	Pumping Equipment	10,337	10,387	10,438	10,488	10,539	10,589	10,639	10,690	10,740	10,791	10,841	10,892	10,942	10,639
20	320.3	Water Treatment Equipment	8	15	23	30	38	45	53	60	68	76	83	91	98	53
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	17,359	17,520	17,680	17,840	18,001	18,161	18,322	18,482	18,642	1,952	2,151	2,349	2,548	13,154
27	331.4	Transm. & Distribution Mains	(664)	(661)	(658)	(655)	(652)	(649)	(646)	(643)	(640)	(637)	(634)	(631)	(628)	(646)
28	333.4	Services	1,574	1,581	1,588	1,594	1,601	1,608	1,615	1,622	1,629	1,635	1,642	1,649	1,656	1,615
29	334.4	Meters & Meter Installations	(1,077)	(1,047)	(1,017)	(988)	(958)	(928)	(898)	(869)	(839)	(809)	(779)	(750)	(720)	(898)
30	335.4	Hydrants	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	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	278	281	285	289	293	296	300	304	308	311	315	319	323	300
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	35,487	35,788	36,090	36,392	36,693	36,995	37,297	37,598	37,900	21,351	21,690	22,030	22,370	32,129

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	56	56	56	57	57	57	58	58	58	59	59	59	60	58
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	4,890	4,914	4,938	4,962	4,986	5,010	5,033	5,057	5,081	5,105	5,129	5,153	5,176	5,033
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	1,801	1,810	1,819	1,828	1,837	1,846	1,855	1,864	1,873	1,882	1,891	1,900	1,909	1,855
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	8	12	16	20	25	29	33	37	41	45	49	53	57	33
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	917	921	925	930	934	938	942	946	950	955	959	963	967	942
19	311.3	Pumping Equipment	10,337	10,387	10,438	10,488	10,539	10,589	10,639	10,690	10,740	10,791	10,841	10,892	10,942	10,639
20	320.3	Water Treatment Equipment	8	11	14	18	21	25	28	32	35	39	42	45	49	28
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	17,359	17,529	17,699	17,868	18,038	18,208	18,378	18,547	18,717	2,038	2,248	2,458	2,668	13,212
27	331.4	Transm. & Distribution Mains	(664)	(661)	(658)	(655)	(652)	(649)	(646)	(643)	(640)	(637)	(634)	(631)	(628)	(646)
28	333.4	Services	1,574	1,581	1,588	1,594	1,601	1,608	1,615	1,622	1,629	1,635	1,642	1,649	1,656	1,615
29	334.4	Meters & Meter Installations	(1,077)	(1,047)	(1,017)	(988)	(958)	(928)	(898)	(869)	(839)	(809)	(779)	(750)	(720)	(898)
30	335.4	Hydrants	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	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	57	58	60	61	62	63	65	66	67	69	70	71	73	65
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	309	372	440	509	579	652	726	803	884	968	1,053	1,142	1,231	744
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	278	281	285	289	293	296	300	304	308	311	315	319	323	300
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	35,853	36,225	36,603	36,981	37,361	37,743	38,128	38,514	38,905	22,450	22,885	23,323	23,763	32,980

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
Palm Port
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-10
 Page: 1 of 3
 Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE 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		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	(426)	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	9,128	10.29%	939	0	10.29%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,886	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	4,397	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,333	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	17,563	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	(3,268)	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	81,734	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	272	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	74,919	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	64	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	737	0.00%	0	6	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	300	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	190,638		939	6		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	(451)	(447)	(443)	(438)	(434)	(430)	(426)	(422)	(417)	(413)	(409)	(405)	(400)	(426)
10	361.2	Collection Sewers - Gravity	8,627	8,711	8,794	8,878	8,961	9,045	9,128	9,212	9,295	9,379	9,462	9,546	9,629	9,128
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,808	2,821	2,834	2,847	2,860	2,873	2,886	2,899	2,912	2,925	2,938	2,951	2,964	2,886
13	364.2	Flow Measuring Devices	3,926	4,005	4,083	4,162	4,240	4,319	4,397	4,476	4,554	4,633	4,711	4,712	4,712	4,379
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,276	2,286	2,295	2,304	2,314	2,323	2,333	2,342	2,351	2,361	2,370	2,379	2,389	2,333
21	371.3	Pumping Equipment	16,671	16,819	16,968	17,117	17,266	17,414	17,563	17,712	17,861	18,009	18,158	18,307	18,455	17,563
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(3,451)	(3,421)	(3,390)	(3,360)	(3,329)	(3,299)	(3,268)	(3,238)	(3,207)	(3,177)	(3,146)	(3,116)	(3,085)	(3,268)
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	80,653	81,100	81,548	81,995	80,168	80,605	81,042	81,479	81,916	82,353	82,790	83,227	83,664	81,734
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	203	215	226	237	248	260	271	282	294	305	316	331	346	272
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	72,607	72,992	73,377	73,763	74,148	74,533	74,919	75,304	75,689	76,075	76,460	76,845	77,231	74,919
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	278	281	285	289	293	296	300	304	308	311	315	319	323	300
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	184,146	185,361	186,577	187,793	188,734	189,939	189,145	190,350	191,555	192,760	193,966	195,097	196,227	189,819

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	(451)	(447)	(443)	(438)	(434)	(430)	(426)	(422)	(417)	(413)	(409)	(405)	(400)	(426)
10	361.2	Collection Sewers - Gravity	8,627	8,711	8,794	8,878	8,961	9,045	9,128	9,212	9,295	9,379	9,462	9,546	9,629	9,128
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,808	2,821	2,834	2,847	2,860	2,873	2,886	2,899	2,912	2,925	2,938	2,951	2,964	2,886
13	364.2	Flow Measuring Devices	3,926	4,005	4,083	4,162	4,240	4,319	4,397	4,476	4,554	4,633	4,711	4,790	4,868	4,397
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,276	2,286	2,295	2,304	2,314	2,323	2,333	2,342	2,351	2,361	2,370	2,379	2,389	2,333
21	371.3	Pumping Equipment	16,671	16,819	16,968	17,117	17,266	17,414	17,563	17,712	17,861	18,009	18,158	18,307	18,455	17,563
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(3,451)	(3,421)	(3,390)	(3,360)	(3,329)	(3,299)	(3,268)	(3,238)	(3,207)	(3,177)	(3,146)	(3,116)	(3,085)	(3,268)
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	80,653	81,100	81,548	81,995	80,168	80,605	81,042	81,479	81,916	82,353	82,790	83,227	83,664	81,734
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	203	215	226	237	248	260	271	282	294	305	316	331	346	272
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	72,607	72,992	73,377	73,763	74,148	74,533	74,919	75,304	75,689	76,075	76,460	76,845	77,231	74,919
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	56	58	59	60	62	63	64	66	67	68	69	71	72	64
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	307	368	436	504	574	646	720	795	876	959	1,043	1,131	1,220	737
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	278	281	285	289	293	296	300	304	308	311	315	319	323	300
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	184,509	185,788	187,072	188,357	187,370	188,648	189,928	191,210	192,498	193,788	195,078	196,376	197,675	190,638

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

Florida Public Service Commission

Palm Port

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Provide the annual balance of Water contributions in aid of construction for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Palm Port

Schedule: A-11

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	19,916	22,530
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	19,916	22,530
	2005		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	19,916	22,530
	2006		
32	Additions	0	0
33	Adjustments	(0)	0
34	12/31/06 Balance	19,916	22,530
	2007		
35	Additions	2,984	4,123
36	Adjustments	0	0
37	12/31/07 Balance	22,899	26,653

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Amount	Amount	Non-Used %	Useful Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	13,527	0.00%	0		0.00%	0
4	334	Meter Fees	7,280	0.00%	0		0.00%	0
5	331	Main Extension Charge	1,253	0.00%	0		0.00%	0
6	333	Service Installation Fees	242	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>22,302</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>22,302</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	15,243	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	1,344	0.00%	0		0.00%	0
24	363	Service Installation Fees	9,295	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>25,882</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>25,882</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	12,342	13,042	13,042	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,527
4	334	Meter Fees	7,128	7,218	7,218	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,280
5	331	Main Extension Charge	446	892	892	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,564	1,564	1,564	1,253
6	333	Service Installation Fees	0	143	143	286	286	286	286	286	286	286	286	286	286	242
7		Total Cash CIAC	19,916	21,295	21,295	22,674	22,674	22,674	22,674	22,674	22,674	22,674	22,899	22,899	22,899	22,302
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	19,916	21,295	21,295	22,674	22,674	22,674	22,674	22,674	22,674	22,674	22,899	22,899	22,899	22,302
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	13,043	14,343	14,343	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,243
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	480	960	960	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,663	1,663	1,663	1,344
24	363	Service Installation Fees	9,007	9,177	9,177	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,295
25		Total Cash CIAC	22,530	24,480	24,480	26,430	26,430	26,430	26,430	26,430	26,430	26,430	26,653	26,653	26,653	25,882
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	22,530	24,480	24,480	26,430	26,430	26,430	26,430	26,430	26,430	26,430	26,653	26,653	26,653	25,882

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the **Adjusted** monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	12,342	13,042	13,042	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,527
4	334 Meter Fees	7,128	7,218	7,218	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,280
5	331 Main Extension Charge	446	892	892	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,564	1,564	1,564	1,253
6	333 Service Installation Fees	0	143	143	286	286	286	286	286	286	286	286	286	286	242
7	Total Cash CIAC	19,916	21,295	21,295	22,674	22,674	22,674	22,674	22,674	22,674	22,674	22,899	22,899	22,899	22,302
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	19,916	21,295	21,295	22,674	22,674	22,674	22,674	22,674	22,674	22,674	22,899	22,899	22,899	22,302
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	13,043	14,343	14,343	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,243
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	480	960	960	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,663	1,663	1,663	1,344
24	363 Service Installation Fees	9,007	9,177	9,177	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,295
25	Total Cash CIAC	22,530	24,480	24,480	26,430	26,430	26,430	26,430	26,430	26,430	26,430	26,653	26,653	26,653	25,882
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	22,530	24,480	24,480	26,430	26,430	26,430	26,430	26,430	26,430	26,430	26,653	26,653	26,653	25,882

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 1 of 2

Preparer: R Griffin

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	9,295	11,965
	2004		
26	Additions	280	302
27	Adjustments	1	1
28	12/31/04 Balance	9,576	12,268
	2005		
29	Additions	280	302
30	Adjustments	0	1
31	12/31/05 Balance	9,856	12,571
	2006		
32	Additions	1,957	1,394
33	Adjustments	(560)	(605)
34	12/31/06 Balance	11,253	13,360
	2007		
35	Additions	807	603
36	Adjustments	214	363
37	12/31/07 Balance	12,274	14,327

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Palm Port

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Useful Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	4,562	0.00%	0		0.00%	0
4	334 Meter Fees	7,169	0.00%	0		0.00%	0
5	331 Main Extension Charge	26	0.00%	0		0.00%	0
6	333 Service Installation Fees	3	0.00%	0		0.00%	0
7	Total Cash	<u>11,760</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>11,760</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	7,908	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	31	0.00%	0		0.00%	0
24	363 Service Installation Fees	5,899	0.00%	0		0.00%	0
25	Total Cash	<u>13,838</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	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	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>13,838</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Palm Port

Schedule: A-14

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	4,254	4,290	4,326	4,362	4,397	4,433	4,478	4,522	4,566	4,611	4,655	4,700	4,744	4,487
4	334	Meter Fees	6,987	7,008	7,030	7,051	7,072	7,093	7,119	7,145	7,171	7,197	7,223	7,249	7,275	7,125
5	331	Main Extension Charge	12	13	15	16	18	20	22	24	27	29	31	34	36	23
6	333	Service Installation Fees	0	0	0	1	1	2	2	3	3	4	4	5	5	2
7		Total Cash AAC	11,253	11,312	11,371	11,430	11,489	11,548	11,621	11,694	11,767	11,840	11,913	11,987	12,060	11,637
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	11,253	11,312	11,371	11,430	11,489	11,548	11,621	11,694	11,767	11,840	11,913	11,987	12,060	11,637
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	7,562	7,592	7,622	7,653	7,683	7,714	7,754	7,795	7,836	7,877	7,917	7,958	8,000	7,766
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	16	17	18	19	21	22	24	26	28	30	32	34	36	25
24	363	Service Installation Fees	5,783	5,793	5,804	5,814	5,824	5,834	5,848	5,861	5,874	5,888	5,901	5,915	5,928	5,851
25		Total Cash AAC	13,360	13,402	13,444	13,486	13,528	13,570	13,626	13,682	13,738	13,794	13,850	13,907	13,964	13,642
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	13,360	13,402	13,444	13,486	13,528	13,570	13,626	13,682	13,738	13,794	13,850	13,907	13,964	13,642

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	4,254	4,304	4,353	4,405	4,457	4,509	4,561	4,613	4,665	4,717	4,769	4,822	4,874	4,562
4	334 Meter Fees	6,987	7,017	7,047	7,077	7,108	7,138	7,169	7,199	7,230	7,260	7,290	7,321	7,351	7,169
5	331 Main Extension Charge	12	14	16	18	21	23	26	29	31	34	37	40	43	26
6	333 Service Installation Fees	0	0	1	1	2	2	3	4	4	5	5	6	7	3
7	Total Cash AAC	11,253	11,335	11,416	11,502	11,587	11,673	11,759	11,844	11,930	12,016	12,102	12,188	12,274	11,760
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	11,253	11,335	11,416	11,502	11,587	11,673	11,759	11,844	11,930	12,016	12,102	12,188	12,274	11,760
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	7,562	7,616	7,670	7,729	7,789	7,848	7,907	7,966	8,026	8,085	8,144	8,203	8,263	7,908
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	16	17	19	22	25	28	31	33	36	39	42	45	49	31
24	363 Service Installation Fees	5,783	5,802	5,821	5,841	5,860	5,879	5,899	5,918	5,938	5,957	5,977	5,996	6,016	5,899
25	Total Cash AAC	13,360	13,435	13,511	13,592	13,674	13,755	13,837	13,918	14,000	14,081	14,163	14,245	14,327	13,838
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	13,360	13,435	13,511	13,592	13,674	13,755	13,837	13,918	14,000	14,081	14,163	14,245	14,327	13,838

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Palm Port

Schedule: A-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.90%	7.90%

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

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

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

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

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

Florida Public Service Commission

**Palm Port
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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
-------------	--------------------	-------------------------------------	-------------------------------------

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>0.286%</u>	<u>0.285%</u>
25	Assets Allocated - Water (line 10 x line 23)	<u>7,451</u>	<u>7,564</u>
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(6,147)</u>	<u>(957)</u>
27			
28	Allocation Percentage - Sewer	<u>0.284%</u>	<u>0.282%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	<u>7,381</u>	<u>7,494</u>
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>(6,090)</u>	<u>(949)</u>
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	5,295	5,001
39	Sewer	5,299	5,005
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>6,598</u>	<u>11,607</u>
47	Sewer (Lines 29-30+35+39+43)	<u>6,591</u>	<u>11,550</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	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

Palm Port

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-19

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	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	(615,541)	(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

Palm Port
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Sewer O & M Expenses By Month	B-6	55
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Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
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Schedule of Water Net Operating Income

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	36,282	(146)	36,136	0	36,136	31,052	67,188	B-4, E-2
2	Operation & Maintenance	24,822	5,675	30,497	3,623	34,120	459	34,578	B-5
3	Depreciation, net of CIAC Amort.,U&U	2,965	812	3,777	517	4,294	0	4,294	B-13
4	Amortization	0	588	588	0	588	0	588	B-3
5	Taxes Other Than Income	8,607	1,464	10,071	961	11,032	1,397	12,429	B-15
6	Provision for Income Taxes	(43)	(4,083)	(4,126)	(2,173)	(6,299)	11,262	4,964	C-1, B-3
7	OPERATING EXPENSES	36,351	4,456	40,807	2,929	43,736	13,118	56,854	
8	NET OPERATING INCOME	(69)	(4,602)	(4,671)	(2,929)	(7,600)	17,933	10,334	
9	RATE BASE	82,000	16,943	98,944	27,596	126,540		126,540	A-1
10	RATE OF RETURN	-0.08%		-4.72%				8.17%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Palm Port

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.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	58,907	(430)	58,477	0	58,477	31,491	89,968	B-4, E-2
2	Operation & Maintenance	46,328	4,389	50,717	3,347	54,065	465	54,530	B-6
3	Depreciation, net of CIAC Amort.,U&U	13,742	625	14,367	138	14,505	0	14,505	B-14
4	Amortization	0	589	589	0	589	0	589	B-3
5	Taxes Other Than Income	4,514	981	5,495	(127)	5,369	1,417	6,786	B-15
6	Provision for Income Taxes	(2,190)	(3,494)	(5,683)	(1,340)	(7,024)	11,421	4,398	C-1, B-3
7	OPERATING EXPENSES	62,394	3,091	65,485	2,018	67,504	13,304	80,807	
8	NET OPERATING INCOME	(3,487)	(3,521)	(7,008)	(2,018)	(9,026)	18,187	9,161	
9	RATE BASE	93,987	13,233	107,220	6,032	113,252		113,252	A-2
10	RATE OF RETURN	-3.71%		-6.54%				8.09%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 1 of 4

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(146)		E-2
4		Billed less Booked Revenue		(430)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(146)</u>	<u>(430)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	25	240
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	93	92
10	603/703	Salaries & Wages - Officers, Exec.		0	0
11	604/704	Employee Pensions & Benefits		0	0
12	610/710	Purchased Water / Sewer Treatment		0	0
13	NA /711	Sludge Removal Expense		0	0
14	615/715	Purchased Power		0	0
15	616/716	Fuel for Purchased Power		0	0
16	618/718	Chemicals		0	0
17	620/720	Materials & Supplies		0	0
18	631/731	Contractual Services - Engineering		0	0
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	128	127
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	25	25
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	21	21
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	14	14
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	1
24	635/735	Contractual Services - Testing		0	0
25	636/736	Contractual Services - Other	Normalize 2007 ACC billings	108	107
26	641/741	Rental of Building/Real Prop.		0	0
27	642/742	Rental of Equipment		0	0
28	650/750	Transportation Expenses		0	0
29	656/756	Insurance - Vehicle		0	0
30	657/757	Insurance - General Liability		0	0
31	658/758	Insurance - Workman's Comp.		0	0
32	659/759	Insurance - Other		0	0
33	660/760	Advertising Expense		0	0
34	666/766	Reg. Comm. Exp. - Rate Case Amort.		0	0
35	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
36	670/770	Bad Debt Expense		0	0
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	5,380	3,882
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(73)	(72)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(47)	(47)
40					
41					
42		TOTAL O&M ADJUSTMENTS		<u>5,675</u>	<u>4,389</u>
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Schedule Year Ended: 12/31/07

Historical Projected

Schedule: B-3

Page: 2 of 4

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules	
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued				
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14	
3	Allocation of Corporate IT	922	913		
4	Allocation of Corp Structures & Improvements	16	16		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	89	156		
7	PSC Depr Rate Correction, Amort CIAC	(214)	(363)		
8	Reduction for NU&U	-	(97)		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>812</u>	<u>625</u>		
10					
11					
12	D AMORTIZATION				
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	588	589		
14	-	0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>588</u>	<u>589</u>		
16					
17					
18	E TAXES OTHER THAN INCOME TAX			B-15	
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(63)	(119)	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	1,527	1,135	
21	Property tax adjustment		0	0	
22	Property tax adjustment		0	(34)	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,464</u>	<u>981</u>		
24					
25					
26	F INCOME TAXES				
27	Income tax impact of the adjustments to per book income	(4,083)	(3,494)	C-1	
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(4,083)</u>	<u>(3,494)</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>4,456</u>	<u>3,091</u>		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Schedule Year Ended: 12/31/07

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 4

Preparer: S Szczygiel

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	376	371
5	601/701		Market Based Increases	602	457
6	601/701		New Rates Manager & Controller	485	479
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	327	224
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA/711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	14	14
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	55	55
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	4	4
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(173)	(171)
24	634/734		Additional 2008 Service Co employee benefits	38	37
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	23	23
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	2	2
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(151)	(149)
29	636/736		Additional 2008 ACO employee benefits	169	167
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	24	24
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	182	181
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	1,474	1,460
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	171	169
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>3,623</u>	<u>3,347</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Schedule Year Ended: 12/31/07

Historical [] Projected [X]

Schedule: B-3

Page: 4 of 4

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	378	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	139	138	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>517</u>	<u>138</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	76	64	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	502	(221)	
22	Property taxes associated with Pro Forma plant	383	27	
23	Property Tax adjustment for Non-Used & Useful plant	0	3	
24	TOTAL	<u>961</u>	<u>(127)</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,173)	(1,340)	
28	TOTAL	<u>(2,173)</u>	<u>(1,340)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,929</u>	<u>2,018</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>31,052</u>	<u>31,491</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>459</u>	<u>465</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,397</u>	<u>1,417</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	36,136	58,477	B-1, B-2
46	Plus Required Revenue Adjustment	<u>31,052</u>	<u>31,491</u>	
47	Rate Year Revenue at Proposed Rates	<u>67,188</u>	<u>89,968</u>	
48				
49	Less Operating Expenses Before Income Taxes	(51,890)	(76,410)	B-1, B-2
50	Less Interest Expense	(2,430)	(2,158)	D-1
51	Taxable Income	<u>12,867</u>	<u>11,400</u>	
52	Income Tax at Composite Rate of 38.575%	4,964	4,398	
53	Less Income Tax at Present Rates	6,299	7,024	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>11,262</u>	<u>11,421</u>	

Test Year Operating Revenues

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-4
 Page: 1 of 1
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1	Unmetered Water Revenue 0	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 36,047	521.2	Flat Rate - Commercial 0
4	461.2	Metered - Commercial 0	521.3	Flat Rate - Industrial 0
5	461.3	Metered - Industrial 0	521.4	Flat Rate - Public Authorities 0
6	461.4	Metered - Public Authorities 0	521.5	Flat Rate - Multi-Family 0
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other 0
8	461.6	Metered - Other 0	522.1	Measured - Residential 58,907
9	462.1	Public Fire Protection 0	522.2	Measured - Commercial 0
10	462.2	Private Fire Protection 0	522.3	Measured - Industrial 0
11	464.0	Other Sales - Public Authorities 0	522.4	Measured - Public Authorities 0
12	465.0	Irrigation Customers 0	522.5	Measured - Multi-Family 0
13	466.0	Sales for Resale 0	523.0	Other Sales - Public Authorities 0
14	467.0	Interdepartmental Sales 0	524.0	Revenues From Other Systems 0
15	475.0	Unbilled Revenues 0	525.0	Interdepartmental Sales 0
16			526.0	Effluent 0
17			527.0	Unbilled Revenues 0
18			540.5	Flat Rate - Reuse 0
19	TOTAL WATER SALES	<u>36,047</u>	TOTAL SEWER SALES	<u>58,907</u>
20				
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0	Forfeited Discounts 0	531.0	Sale Of Sludge 0
23	471.0	Misc. Service Revenues 235	532.0	Forfeited Discounts 0
24	472.0	Rents From Water Property 0	534.0	Rents From Sewer Property 0
25	473.0	Interdepartmental Rents 0	535.0	Interdepartmental Rents 0
26	474.04	Other Water Revenues 0	536.0	Other Sewer Revenues 0
27	TOTAL OTHER WATER REVENUES	<u>235</u>	TOTAL OTHER SEWER REVENUES	<u>0</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>36,282</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>58,907</u></u>

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 0.00%	(9) Pro Forma
1	601 Salaries & Wages - Employees	6,978	118	7,096		7,096	1,463		8,559
2	603 Salaries & Wages - Officers, Exec.	154	0	154		154	0		154
3	604 Employee Pensions & Benefits	2,786	0	2,786		2,786	327		3,113
4	610 Purchased Water	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,036	0	1,036		1,036	0		1,036
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0
7	618 Chemicals	798	0	798		798	0		798
8	620 Materials & Supplies	1,432	0	1,432	0	1,432	0	0	1,432
9	631 Contractual Services - Engineering	34	0	34		34	0		34
10	632 Contractual Services - Accounting	(43)	128	85		85	0		85
11	633 Contractual Services - Legal	31	25	56		56	0		56
12	634 Contractual Services - Mgmt. Fees	2,365	36	2,401		2,401	(62)		2,340
13	635 Contractual Services - Testing	2,178	0	2,178		2,178	0		2,178
14	636 Contractual Services - Other	4,159	108	4,266		4,266	44		4,310
15	641 Rental of Building/Real Prop.	132	0	132		132	24		156
16	642 Rental of Equipment	10	0	10		10	0		10
17	650 Transportation Expenses	1,648	0	1,648		1,648	182		1,831
18	656 Insurance - Vehicle	112	0	112		112	0		112
19	657 Insurance - General Liability	445	0	445		445	0		445
20	658 Insurance - Workman's Comp.	67	0	67		67	0		67
21	659 Insurance - Other	147	0	147		147	0		147
22	660 Advertising Expense	1	0	1		1	0		1
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,474		1,474
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	27	0	27		27	0		27
26	675 Miscellaneous Expense	324	5,259	5,583		5,583	171		5,754
27									
28	TOTAL WATER O & M EXPENSES	24,822	5,675	30,497	0	30,497	3,623	0	34,120

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)-(13)												(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual
1	601 Salaries & Wages - Employees	1,092	557	517	368	697	510	442	535	520	604	592	545	6,978
2	603 Salaries & Wages - Officers, Exec.	22	30	(158)	23	24	41	28	25	34	34	24	27	154
3	604 Employee Pensions & Benefits	144	316	259	317	(72)	291	297	296	273	302	243	120	2,786
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	91	75	88	81	102	90	87	74	85	76	96	91	1,036
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	63	0	56	34	148	94	68	68	90	56	121	798
8	620 Materials & Supplies	20	557	1	187	40	16	100	10	158	152	1	190	1,432
9	631 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	34
10	632 Contractual Services - Accounting	30	26	26	(93)	15	15	15	15	(9)	15	15	(113)	(43)
11	633 Contractual Services - Legal	2	3	3	2	2	3	2	3	3	3	2	2	31
12	634 Contractual Services - Mgmt. Fees	158	157	188	249	242	225	164	99	294	177	224	190	2,365
13	635 Contractual Services - Testing	120	180	120	145	255	120	66	162	275	367	98	268	2,178
14	636 Contractual Services - Other	175	1,675	188	200	205	197	232	208	1,120	(694)	218	435	4,159
15	641 Rental of Building/Real Prop.	8	15	11	10	10	13	11	11	12	11	10	9	132
16	642 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10
17	650 Transportation Expenses	121	132	135	129	149	134	125	158	128	157	147	132	1,648
18	656 Insurance - Vehicle	9	9	9	9	9	9	9	9	9	9	9	9	112
19	657 Insurance - General Liability	37	37	37	37	37	37	37	37	37	37	37	37	445
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	67
21	659 Insurance - Other	12	12	12	12	12	12	12	12	12	12	12	12	147
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	22	(27)	(1)	73	(50)	12	76	8	9,044	(8,520)	(86)	(523)	27
26	675 Miscellaneous Expense	17	81	22	20	20	27	22	23	26	24	21	20	324
27														
28	TOTAL WATER O & M EXPENSES	2,092	3,911	1,468	1,836	1,743	1,912	1,828	1,766	12,097	(7,138)	1,726	1,580	24,822

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	1,052	488	467	322	650	447	392	481	461	551	543	500	6,353	
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	(0)	0	0	0	(0)	0	
3	604 Employee Pensions & Benefits	(164)	(0)	(16)	(0)	(376)	(0)	(0)	0	0	(0)	(54)	(181)	(791)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	90	74	87	80	102	89	86	73	84	75	95	91	1,026	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	63	0	56	34	148	94	68	68	90	56	121	798	
8	620 Materials & Supplies	19	556	0	186	39	14	99	9	157	151	0	189	1,417	
9	631 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	34	
10	632 Contractual Services - Accounting	(0)	0	0	(78)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(78)	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	(0)	(0)	0	(0)	0	0	0	(0)	(0)	0	0	(0)	0	
13	635 Contractual Services - Testing	120	180	120	145	255	120	66	162	275	367	98	268	2,177	
14	636 Contractual Services - Other	64	1,565	92	94	93	94	123	94	999	(813)	95	317	2,815	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)	(0)	0	0	(0)	
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)	
19	657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	(0)	
20	658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
21	659 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	23	(26)	0	73	(50)	13	76	9	9,045	(8,520)	(86)	(523)	36	
26	675 Miscellaneous Expense	0	52	0	0	0	0	0	0	0	1	0	1	54	
27															
28	TOTAL WATER O & M EXPENSES	1,209	2,956	755	883	751	929	941	899	11,088	(8,098)	746	782	13,842	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	15	18	(167)	15	15	29	18	15	24	24	15	19	40	
3	604 Employee Pensions & Benefits	309	318	277	319	306	294	298	298	275	303	299	303	3,599	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	30	26	26	(15)	15	15	15	15	(9)	15	15	(113)	35	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	158	157	188	249	242	225	163	99	294	176	223	190	2,365	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	98	88	79	91	97	83	93	97	102	102	108	104	1,143	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	124	137	139	132	152	138	129	162	132	161	151	135	1,694	
18	656 Insurance - Vehicle	9	9	9	9	9	9	9	9	9	9	9	9	112	
19	657 Insurance - General Liability	37	37	37	37	37	37	37	37	37	37	37	37	445	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	67	
21	659 Insurance - Other	12	12	12	12	12	12	12	12	12	12	12	12	147	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	TOTAL WATER O & M EXPENSES	798	808	606	855	891	849	780	751	882	846	876	703	9,646	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	40	69	50	46	47	63	50	54	59	53	49	45	45	625	46.83%
2	603 Salaries & Wages - Officers, Exec.	7	13	9	8	9	12	9	10	11	10	9	8	8	115	8.59%
3	604 Employee Pensions & Benefits	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(21)	-1.61%
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	1	10	0.72%
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620 Materials & Supplies	1	2	1	1	1	2	1	1	1	1	1	1	1	15	1.14%
9	631 Contractual Services - Engineering	0	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)	(0)	(0)	(0)	(0)	(0)	(0)	-0.02%
11	633 Contractual Services - Legal	2	3	3	2	2	3	2	3	3	3	2	2	2	31	2.33%
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.04%
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.09%
14	636 Contractual Services - Other	13	22	16	15	15	20	16	17	19	17	16	14	14	200	15.02%
15	641 Rental of Building/Real Prop.	8	15	11	10	10	13	11	11	12	11	10	9	9	132	9.89%
16	642 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	10	0.76%
17	650 Transportation Expenses	(3)	(5)	(4)	(3)	(3)	(5)	(4)	(4)	(4)	(4)	(4)	(3)	(3)	(46)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.05%
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670 Bad Debt Expense	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(8)	-0.63%
26	675 Miscellaneous Expense	17	30	22	20	20	27	22	23	26	23	21	19	19	270	20.24%
27																
28	TOTAL WATER O & M EXPENSES	85	147	108	98	101	134	107	116	126	114	104	95	1,334	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	85	147	108	98	101	134	107	116	126	114	104	95	1,334		

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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ N/A	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ N/A	(9) Pro Forma
1	701 Salaries & Wages - Employees	7,662	332	7,994		7,994	1,308		9,302
2	703 Salaries & Wages - Officers, Exec.	277	0	277		277	0		277
3	704 Employee Pensions & Benefits	2,490	0	2,490		2,490	224		2,714
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	14,602	0	14,602		14,602	0		14,602
6	715 Purchased Power	4,650	0	4,650	0	4,650	0	0	4,650
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	1,421	0	1,421	0	1,421	0	0	1,421
9	720 Materials & Supplies	837	0	837		837	0		837
10	731 Contractual Services - Engineering	34	0	34		34	0		34
11	732 Contractual Services - Accounting	(43)	127	84		84	0		84
12	733 Contractual Services - Legal	65	25	90		90	0		90
13	734 Contractual Services - Mgmt. Fees	2,345	36	2,381		2,381	(61)		2,320
14	735 Contractual Services - Testing	1,516	0	1,516		1,516	0		1,516
15	736 Contractual Services - Other	7,266	107	7,372		7,372	43		7,416
16	741 Rental of Building/Real Prop.	274	0	274		274	24		298
17	742 Rental of Equipment	21	0	21		21	0		21
18	750 Transportation Expenses	1,584	0	1,584		1,584	181		1,765
19	756 Insurance - Vehicle	111	0	111		111	0		111
20	757 Insurance - General Liability	442	0	442		442	0		442
21	758 Insurance - Workman's Comp.	66	0	66		66	0		66
22	759 Insurance - Other	146	0	146		146	0		146
23	760 Advertising Expense	1	0	1		1	0		1
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,460		1,460
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	(11)	0	(11)		(11)	0		(11)
27	775 Miscellaneous Expense	573	3,763	4,336		4,336	169		4,505
28									
29	TOTAL WATER O & M EXPENSES	46,328	4,389	50,717	0	50,717	3,347	0	54,065

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	588	589	525	611	714	661	573	701	1,311	698	(167)	858	7,662	
2	703 Salaries & Wages - Officers, Exec.	31	39	(146)	33	34	52	41	38	181	52	(117)	40	277	
3	704 Employee Pensions & Benefits	192	221	155	221	211	203	207	206	141	209	235	290	2,490	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	414	2,875	817	817	817	2,680	575	1,775	1,859	1,017	959	0	14,602	
6	715 Purchased Power	298	349	421	372	416	268	362	414	334	431	507	480	4,650	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	297	79	136	114	0	101	81	98	119	103	293	1,421	
9	720 Materials & Supplies	2	186	3	20	2	17	212	28	146	181	(17)	58	837	
10	731 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	34	
11	732 Contractual Services - Accounting	29	26	26	(93)	15	15	15	15	(10)	15	16	(112)	(43)	
12	733 Contractual Services - Legal	4	6	5	5	5	6	6	6	43	8	(36)	6	65	
13	734 Contractual Services - Mgmt. Fees	157	156	187	248	241	223	162	98	292	175	221	188	2,345	
14	735 Contractual Services - Testing	148	118	118	118	118	118	0	135	225	0	90	327	1,516	
15	736 Contractual Services - Other	604	349	393	403	871	574	442	1,066	1,157	431	156	821	7,266	
16	741 Rental of Building/Real Prop.	19	24	22	21	22	26	26	26	182	33	(152)	25	274	
17	742 Rental of Equipment	1	2	2	2	2	2	2	2	14	3	(12)	2	21	
18	750 Transportation Expenses	117	128	130	124	144	128	118	151	68	148	202	126	1,584	
19	756 Insurance - Vehicle	9	9	9	9	9	9	9	9	9	9	9	9	111	
20	757 Insurance - General Liability	37	37	37	37	37	37	37	37	37	37	37	37	442	
21	758 Insurance - Workman's Comp.	6	6	6	6	6	6	5	6	6	6	6	6	66	
22	759 Insurance - Other	12	12	12	12	12	12	12	12	12	12	12	12	146	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	1	0	(1)	0	1	
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	44	(47)	176	(179)	(1)	17	105	(2)	(31)	598	(697)	5	(11)	
27	775 Miscellaneous Expense	38	132	46	43	44	54	54	54	372	(9)	(310)	57	573	
28															
29	TOTAL WATER O & M EXPENSES	2,755	5,515	3,026	2,967	3,835	5,111	3,069	4,864	6,447	4,170	1,044	3,525	46,328	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	501	475	419	512	611	537	448	577	450	543	551	741	6,364	
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0	0	0	(0)	
3	704 Employee Pensions & Benefits	(22)	(0)	(25)	(0)	(1)	(0)	0	0	(23)	0	(0)	79	8	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	414	2,875	817	817	817	2,680	575	1,775	1,859	1,017	959	0	14,602	
6	715 Purchased Power	297	347	420	370	414	266	360	412	320	429	518	478	4,630	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	297	79	136	114	0	101	81	98	119	103	293	1,421	
9	720 Materials & Supplies	0	183	0	17	0	14	209	25	125	177	0	55	806	
10	731 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	34	
11	732 Contractual Services - Accounting	(0)	0	0	(78)	0	0	(0)	(0)	0	0	0	(0)	(78)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	0	(0)	(0)	(0)	(0)	0	0	(0)	0	0	(0)	(0)	(0)	
14	735 Contractual Services - Testing	148	118	118	118	118	118	0	135	223	0	92	327	1,514	
15	736 Contractual Services - Other	478	225	280	280	742	451	310	930	780	280	280	680	5,717	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	
19	756 Insurance - Vehicle	0	0	0	0	0	0	(0)	0	0	0	0	0	0	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)	
22	759 Insurance - Other	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	45	(45)	178	(178)	0	19	106	0	(19)	600	(707)	6	6	
27	775 Miscellaneous Expense	0	82	0	0	0	0	0	0	0	(76)	0	6	12	
28															
29	TOTAL WATER O & M EXPENSES	1,865	4,561	2,290	1,999	2,819	4,088	2,114	3,939	3,813	3,088	1,796	2,665	35,036	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	15	18	(166)	15	15	29	18	15	23	23	15	18	39	
3	704 Employee Pensions & Benefits	217	224	183	224	216	208	211	183	194	214	211	215	2,527	
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	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	29	26	26	(15)	15	15	15	15	(9)	15	15	(112)	35	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	157	156	186	247	240	223	162	98	291	175	221	188	2,344	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	98	87	79	91	96	83	92	96	101	101	107	103	1,133	
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	124	136	138	131	151	137	127	161	131	159	149	134	1,679	
19	756 Insurance - Vehicle	9	9	9	9	9	9	9	9	9	9	9	9	111	
20	757 Insurance - General Liability	37	37	37	37	37	37	36	37	37	37	37	37	441	
21	758 Insurance - Workman's Comp.	6	6	6	6	6	6	5	6	6	6	6	6	66	
22	759 Insurance - Other	12	12	12	12	12	12	12	12	12	12	12	12	146	
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	703	711	509	757	797	759	688	658	795	751	782	611	8,521	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov				
1	701 Salaries & Wages - Employees	88	114	106	99	102	124	125	125	861	155	(718)	117	1,298	46.83%	
2	703 Salaries & Wages - Officers, Exec.	16	21	19	18	19	23	23	23	158	28	(132)	21	238	8.59%	
3	704 Employee Pensions & Benefits	(3)	(4)	(4)	(3)	(4)	(4)	(4)	(4)	(30)	(5)	25	(4)	(45)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	1	2	2	2	2	2	2	2	13	2	(11)	2	20	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	2	3	3	2	2	3	3	3	21	4	(17)	3	32	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(1)	-0.02%	
12	733 Contractual Services - Legal	4	6	5	5	5	6	6	6	43	8	(36)	6	65	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.04%	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	2	0	(1)	0	2	0.09%	
15	736 Contractual Services - Other	28	37	34	32	33	40	40	40	276	50	(230)	37	416	15.02%	
16	741 Rental of Building/Real Prop.	19	24	22	21	22	26	26	26	182	33	(152)	25	274	9.89%	
17	742 Rental of Equipment	1	2	2	2	2	2	2	2	14	3	(12)	2	21	0.76%	
18	750 Transportation Expenses	(6)	(8)	(8)	(7)	(7)	(9)	(9)	(9)	(63)	(11)	53	(9)	(95)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(1)	(2)	(1)	(1)	(1)	(2)	(2)	(2)	(12)	(2)	10	(2)	(17)	-0.63%	
27	775 Miscellaneous Expense	38	49	46	43	44	54	54	54	372	67	(310)	50	561	20.24%	
28																
29	TOTAL WATER O & M EXPENSES	188	243	227	211	219	265	266	266	1,839	331	(1,534)	249	2,772	100.00%	
	775863 Service & Sundry input to be allocated to lines 1-27	188	243	227	211	219	265	266	266	1,839	331	(1,534)	249	2,772		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	13,678	7,096	(6,582)	-48.12%
2	603	Salaries & Wages - Officers, Exec.	0	154	154	-
3	604	Employee Pensions & Benefits	2,550	2,786	236	9.27%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	991	1,036	45	4.51%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	1,158	798	(360)	-31.06%
8	620	Materials & Supplies	3,073	1,432	(1,641)	-53.39%
9	631	Contractual Services - Engineering	15	34	19	126.13%
10	632	Contractual Services - Accounting	50	85	35	70.49%
11	633	Contractual Services - Legal	298	56	(242)	-81.09%
12	634	Contractual Services - Mgmt. Fees	0	2,401	2,401	-
13	635	Contractual Services - Testing	625	2,178	1,553	248.46%
14	636	Contractual Services - Other	497	4,266	3,769	758.41%
15	641	Rental of Building/Real Prop.	102	132	30	29.30%
16	642	Rental of Equipment	6	10	4	68.68%
17	650	Transportation Expenses	3,922	1,648	(2,274)	-57.97%
18	656	Insurance - Vehicle	0	112	112	-
19	657	Insurance - General Liability	363	445	82	22.69%
20	658	Insurance - Workman's Comp.	222	67	(155)	-69.94%
21	659	Insurance - Other	1	147	146	14585.42%
22	660	Advertising Expense	16	1	(15)	-95.91%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	108	0	(108)	-100.00%
25	670	Bad Debt Expense	275	27	(248)	-90.14%
26	675	Miscellaneous Expense	2,812	5,583	2,771	98.55%
27		TOTAL WATER O & M EXPENSES	30,762	30,497	(265)	-0.86%
28		Total Customers (EOY)	104.0	111.0	7.0	6.73%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				18.88%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per EPA requirements
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	10,392	7,994	(2,398)	-23.07%
2	703	Salaries & Wages - Officers, Exec.	0	277	277	-
3	704	Employee Pensions & Benefits	1,882	2,490	608	32.31%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	4,743	14,602	9,859	207.85%
6	715	Purchased Power	4,212	4,650	438	10.39%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	565	1,421	856	151.57%
9	720	Materials & Supplies	3,152	837	(2,315)	-73.44%
10	731	Contractual Services - Engineering	15	34	19	126.13%
11	732	Contractual Services - Accounting	51	84	33	63.82%
12	733	Contractual Services - Legal	301	90	(211)	-70.24%
13	734	Contractual Services - Mgmt. Fees	0	2,381	2,381	-
14	735	Contractual Services - Testing	4,991	1,516	(3,475)	-69.62%
15	736	Contractual Services - Other	1,483	7,372	5,889	397.12%
16	741	Rental of Building/Real Prop.	103	274	171	166.01%
17	742	Rental of Equipment	6	21	15	250.43%
18	750	Transportation Expenses	2,768	1,584	(1,184)	-42.77%
19	756	Insurance - Vehicle	0	111	111	-
20	757	Insurance - General Liability	366	442	76	20.67%
21	758	Insurance - Workman's Comp.	175	66	(109)	-62.18%
22	759	Insurance - Other	1	146	145	14463.10%
23	760	Advertising Expense	17	1	(16)	-91.99%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	109	0	(109)	-100.00%
26	770	Bad Debt Expense	277	(11)	(288)	-104.10%
27	775	Miscellaneous Expense	3,365	4,336	971	28.86%
28		TOTAL SEWER O & M EXPENSES	38,974	50,717	11,743	30.13%
29		Total Customers (EOY)	104.0	108.0	4.0	3.85%
30		Consumer Price Index - U				11.38%
31		Growth Plus Inflation				15.67%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

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

Contractual Services**Florida Public Service Commission****Palm Port****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	2,849	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,805	Testing-Treat-Ops
3	23918Severn Trent	Oth-Cust Acct	14,890	Oth-Cust Acct
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	2,905	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,416	Testing-T&D-Oper
13	28235APPLIED AQU	Oth-T&D-Ops	1,751	Oth-T&D-Ops
14	29025DONALD L MA	Oth-T&D-Maint	4,000	Oth-T&D-Maint
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogos. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	0.432%	0	0.428%	0	0
e	Subtotal Prior Cases	0		0		0	0
f							
g	Current rate Case Expense	1,364,000	0.432%	5,895	0.428%	5,840	
h							
i	Total Projected Rate Case Expense	1,364,000		5,895		5,840	
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		1,474		1,460	
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

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

**Allocation of Expenses
Intercompany Expenses Per Books
Palm Port**

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

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.28%	0.28%		0.56%	#Custs	40	39	79		14,011
3	604	704	Employee Pensions & Benefits	0.45%	0.32%		0.77%	#Custs	3,599	2,527	6,125		797,833
4	610	710	Purchased Water/Sewage Trtmt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.29%	0.29%		0.58%	#Custs	35	35	70		12,175
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.29%	0.28%		0.57%	#Custs	2,365	2,344	4,709		828,223
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.29%	0.28%		0.57%	#Custs	1,143	1,133	2,276		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	0.29%	0.28%		0.57%	#Custs	1,694	1,679	3,373		593,365
18	656	756	Insurance - Vehicle	0.29%	0.28%		0.57%	#Custs	112	111	223		39,196
19	657	757	Insurance - General Liability	0.29%	0.28%		0.57%	#Custs	445	441	887		155,967
20	658	758	Insurance - Workman's Comp.	0.29%	0.28%		0.57%	#Custs	67	66	133		23,380
21	659	759	Insurance - Other	0.29%	0.28%		0.57%	#Custs	147	146	292		51,436
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						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
Palm Port**

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

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.06%	0.13%		0.19%	#Custs	625	1,298		1,923	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.06%	0.13%		0.19%	#Custs	115	238		353	183,603
3	604	704	Employee Pensions & Benefits	0.06%	0.13%		0.19%	#Custs	(21)	(45)		(66)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.06%	0.13%		0.19%	#Custs	10	20		30	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.06%	0.13%		0.19%	#Custs	15	32		47	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.06%	0.13%		0.19%	#Custs	(0)	(1)		(1)	(503)
11	633	733	Contractual Services - Legal	0.06%	0.13%		0.19%	#Custs	31	65		96	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.06%	0.13%		0.19%	#Custs	1	1		2	845
13	635	735	Contractual Services - Testing	0.06%	0.13%		0.19%	#Custs	1	2		3	1,820
14	636	736	Contractual Services - Other	0.06%	0.13%		0.19%	#Custs	200	416		617	321,204
15	641	741	Rental of Building/Real Prop.	0.06%	0.13%		0.19%	#Custs	132	274		406	211,386
16	642	742	Rental of Equipment	0.06%	0.13%		0.19%	#Custs	10	21		31	16,221
17	650	750	Transportation Expenses	0.06%	0.13%		0.19%	#Custs	(46)	(95)		(141)	(73,289)
18	656	756	Insurance - Vehicle	0.06%	0.13%		0.19%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.06%	0.13%		0.19%	#Custs	0	0		0	166
20	658	758	Insurance - Workman's Comp.	0.06%	0.13%		0.19%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.06%	0.13%		0.19%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.06%	0.13%		0.19%	#Custs	1	1		2	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	0.06%	0.13%		0.19%	#Custs	(8)	(17)		(26)	(13,483)
26	675	775	Miscellaneous Expense	0.06%	0.12%		0.18%	#Custs	270	561		831	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(5) Used & Useful %	(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(6) Expense		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	4	0	4	100.00%	4	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	268	18	286	100.00%	286	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	108	0	108	100.00%	108	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	49	0	49	100.00%	49	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	50	0	50	100.00%	50	0	0
19	311.3 Pumping Equipment	605	0	605	100.00%	605	0	0
20	320.3 Water Treatment Equipment	91	(49)	41	100.00%	41	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	2,077	121	2,198	100.00%	2,198	0	0
27	331.4 Transm. & Distribution Mains	35	0	35	100.00%	35	0	0
28	333.4 Services	82	0	82	100.00%	82	0	0
29	334.4 Meters & Meter Installations	357	0	357	100.00%	357	378	378
30	335.4 Hydrants	0	0	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	0	16	16	100.00%	16	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	922	922	100.00%	922	139	139
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	45	0	45	100.00%	45	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	3,772	1,026	4,798		4,798	517	517
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(807)	(214)	(1,021)		(1,021)	0	0
50								
51	NET DEPRECIATION EXPENSE	2,965	812	3,777		3,777	517	517

Net Depreciation Expense - Sewer

Florida Public Service Commission

Palm Port

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	Account No. and Name	Historical Test Year 2007				Pro Forma Adjustments		
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful		Depreciation Expense	U & U Expense
					%	Expense		
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	0	0	0	100.00%	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	51	0	51	100.00%	51	0	0
10	361.2 Collection Sewers - Gravity	1,002	0	1,002	89.71%	899	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	156	0	156	100.00%	156	0	0
13	364.2 Flow Measuring Devices	786	156	942	100.00%	942	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3 Receiving Wells	113	0	113	100.00%	113	0	0
21	371.3 Pumping Equipment	1,785	0	1,785	100.00%	1,785	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4 Structures & Improvements	366	0	366	100.00%	366	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	5,275	0	5,275	100.00%	5,275	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	143	0	143	100.00%	143	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5 Treatment & Disposal Equipment	4,624	0	4,624	100.00%	4,624	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7 Structures & Improvements	0	16	16	100.00%	16	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
54	390.71 Computer Equipment	0	913	913	100.00%	913	138	138
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	45	0	45	100.00%	45	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	14,345	1,085	15,430		15,327	138	138
64	Composite U&U Rate				99.33%			
65	(LESS) AMORTIZATION OF CIAC	(603)	(363)	(967)		(960)	0	0
66	NET DEPRECIATION EXPENSE	13,742	722	14,464		14,367	138	138

Taxes Other Than Income

Florida Public Service Commission

Palm Port

Schedule: B-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Regulatory Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	RE & Personal Property Tax on U&U 1.65%	Other	Total
Water						
1	Test Year Per Books	1,690	(224)	7,142		8,607
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(63)				(63)
5	Payroll & Property Tax Adjustments		1,527	0		1,527
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(63)	1,527	0	0	1,464
8	Adjusted Test Year	1,626	1,303	7,142	0	10,071
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		76			76
12	2007 Plant in Service Additions			502		502
13	Pro Forma Plant in Service Additions			383		383
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	76	886	0	961
16	Adjusted Pro Forma	1,626	1,379	8,027	0	11,032
17						
18	RAFs Assoc. with Revenue Increase	1,397				1,397
19						
20	Total Pro Forma	3,023	1,379	8,027	0	12,429
Sewer						
21	Test Year Per Books	2,751	(224)	1,987		4,514
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(119)				(119)
25	Payroll & Property Tax Adjustments		1,135	0		1,135
26	Non-U&U Adjustment @ 1.73%			(34)		(34)
27	Total Test Year Adjustments	(119)	1,135	(34)	0	981
28	Adjusted Test Year	2,631	911	1,953	0	5,495
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		64			64
32	2007 Plant in Service Additions			(221)		(221)
33	Pro Forma Plant in Service Additions			27		27
34	Non-U&U Adjustment @ 1.73%			3		3
35	Total Pro Forma Adjustments	0	64	(191)	0	(127)
36	Adjusted Pro Forma	2,631	975	1,762	0	5,369
37						
38	RAFs Assoc. with Revenue Increase	1,417				1,417
39						
40	Total Pro Forma	4,049	975	1,762	0	6,786

Recap Schedules: B-1, B-2

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



**Palm Port
TAX SCHEDULES**

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



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Palm Port

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.

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(43)	(3,410)	(3,453)	(2,173)	(5,626)	C-2
2	Deferred Income Tax Expense	0	(673)	(673)	0	(673)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(43)	(4,083)	(4,126)	(2,173)	(6,299)	
Sewer							
7	Current Tax Expense	(2,190)	(2,906)	(5,096)	(1,340)	(6,436)	C-2
8	Deferred Income Tax Expense	0	(588)	(588)	0	(588)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(2,190)	(3,494)	(5,683)	(1,340)	(7,024)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-2

Page: 1 of 1

Preparer: W Jerdon

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(4) Water				(9) Sewer						
		(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Year End Per Books	(8) Utility Adjustments	(9) Year End Adjusted	(10) Pro Forma Adjustments	(11) Pro Forma Adjusted	(12) Supporting Schedules
1	Taxable Operating Income before Interest	(112)	(8,685)	(8,797)	(5,102)	(13,898)	(5,677)	(7,014)	(12,691)	(3,359)	(16,050)	B-1, B-2
2	Less: Interest Charges	0	(1,899)	(1,899)	(531)	(2,430)	0	(2,042)	(2,042)	(116)	(2,158)	C-3
3												
4	Taxable Income	(112)	(10,584)	(10,696)	(5,632)	(16,328)	(5,677)	(9,057)	(14,733)	(3,475)	(18,208)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(1,744)	(1,744)	0	(1,744)	-	(1,524)	(1,524)	0	(1,524)	C-5
9	Total Schedule M Adjustments	0	(1,744)	(1,744)	0	(1,744)	0	(1,524)	(1,524)	0	(1,524)	
10												
11	Taxable Income Before State Taxes	(112)	(8,840)	(8,952)	(5,632)	(14,584)	(5,677)	(7,533)	(13,210)	(3,475)	(16,685)	
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	(6)	(486)	(492)	(310)	(802)	(312)	(414)	(727)	(191)	(918)	
15												
16	Federal Taxable Income	(106)	(8,354)	(8,460)	(5,323)	(13,782)	(5,365)	(7,119)	(12,483)	(3,284)	(15,767)	
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	(37)	(2,924)	(2,961)	(1,863)	(4,824)	(1,878)	(2,492)	(4,369)	(1,149)	(5,518)	
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	(37)	(2,924)	(2,961)	(1,863)	(4,824)	(1,878)	(2,492)	(4,369)	(1,149)	(5,518)	
24												
25	Summary:											
26	Current State Income Tax	(6)	(486)	(492)	(310)	(802)	(312)	(414)	(727)	(191)	(918)	
27	Current Federal Income Tax	(37)	(2,924)	(2,961)	(1,863)	(4,824)	(1,878)	(2,492)	(4,369)	(1,149)	(5,518)	
28												
29	Total Current Income Tax Expense (To C-1)	(43)	(3,410)	(3,453)	(2,173)	(5,626)	(2,190)	(2,906)	(5,096)	(1,340)	(6,436)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

(1) Line No.	(2) Description	(3) Water			(4) 2007 Adjusted	(5) Sewer			(7) 2007 Adjusted	(8) Supporting Schedules
		2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted		
1	Interest on Long-Term Debt	0	1,850	1,850	Note*	0	1,994	1,994	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	49	49		0	48	48		
5	Less: AFUDC	0	0	0		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	Total Used For Tax Calculation	0	1,899	1,899		0	2,042	2,042		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
		Water					Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	98,944		107,220	
Weighted Cost of Long Term Debt (D-1)	1.87%	1,850	1.86%	1,994
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,850		1,994

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Palm Port
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) Line No.	(2) Description	(3) Water			(4) Note*	(6) Sewer			(8) Supporting Schedules
		(5) 2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,850	531	2,381	Note*	1,994	116	2,110	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	49	0	49		48	0	48	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,899</u>	<u>531</u>	<u>2,430</u>		<u>2,042</u>	<u>116</u>	<u>2,158</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		126,540		113,252
Weighted Cost of Long Term Debt (D-1)	1.88%	2,381	1.86%	2,110
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>2,381</u>		<u>2,110</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Palm Port

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	(1) Description	(2) Amount
WATER		
1		
2	None	
3		
4	Total	<u>0</u>
SEWER		
5		
6	None	
7		
8	Total	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Palm Port

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

Line No.	Description	(1)	(2) Water		(4)	(5) Sewer		(7)	(8)
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules	
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	2,965	(774)	2,191	13,742	(664)	13,078		
4	Book Depreciation & Amortization	2,965	812	3,777	13,742	722	14,464	B-13,14	
5									
6	Depreciation Difference	0	(1,586)	(1,586)	0	(1,386)	(1,386)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(158)	(158)	0	(138)	(138)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(1,744)	(1,744)	0	(1,524)	(1,524)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(96)	(96)	0	(84)	(84)		
16									
17	Timing Differences for Federal Taxes	0	(1,648)	(1,648)	0	(1,440)	(1,440)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(577)	(577)	0	(504)	(504)		
21									
22	Total Deferred Taxes (to C-1)	0	(673)	(673)	0	(588)	(588)		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(5) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	1,925	1,925				0	1,925	1,925
2	2004	7	0	7				7	0	7
3	2005	544	8	552				544	8	552
4	2006	323	1,938	2,261				323	1,938	2,261
5	2007	227	1,361	1,588				227	1,361	1,588
SEWER										
6	2003	0	2,760	2,760				0	2,760	2,760
7	2004	10	0	10				10	0	10
8	2005	842	12	854				842	12	854
9	2006	437	2,617	3,054				437	2,617	3,054
10	2007	353	2,113	2,466				353	2,113	2,466

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Palm Port

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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306		(4) Ending Balance
			Deferred State Tax Liability		
			Current Year Change		
WATER					
1	2003	0	0	0	
2	2004	0	7	7	
3	2005	7	537	544	
4	2006	544	(221)	323	
5	2007	323	(96)	227	
SEWER					
6	2003	0	0	0	
7	2004	0	10	10	
8	2005	10	832	842	
9	2006	842	(405)	437	
10	2007	437	(84)	353	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Palm Port

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	1,925	1,925
2	2004	1,925	(1,925)	0
3	2005	0	8	8
4	2006	8	1,930	1,938
5	2007	1,938	(577)	1,361
SEWER				
6	2003	0	2,760	2,760
7	2004	2,760	(2,760)	0
8	2005	0	12	12
9	2006	12	2,605	2,617
10	2007	2,617	(504)	2,113

Investment Tax Credits - Analysis

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

Florida Public Service Commission

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.

Line No.	(1) Beginning Year Balance	(3) 3% ITC					(7) Ending Balance	(10) 4% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized		Amortization					
		(2) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year		(11) Prior Year Adjust.	(12) Current Year	(12) Prior Year Adjust.			
1	NONE											NONE	

Investment Tax Credits - Analysis

Florida Public Service Commission

Palm Port

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	Year	8% ITC					10% ITC					
		Amount Realized		Amortization			Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
1		NONE										

Investment Tax Credits - Company Policies

Florida Public Service Commission

Palm Port

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission****Palm Port**

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

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

Schedule: C-8
 Page: 1 of 1
 Preparer: S Anzaldo

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

See Note

Parent Debt Adjustment Calculation

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

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****Palm Port**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Palm Port****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 |

**Palm Port
CAPITAL SCHEDULES**

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



Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	36,263	36.65%	5.10%	1.87%	1,850	D-2, D-5
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	59,941	60.58%	10.25%	6.21%	6,142	D-2
5 Customer Deposits	816	0.82%	6.00%	0.05%	49	D-2
6 Accumulated Deferred Income Taxes	1,925	1.95%	0.00%	0.00%	0	D-2
7 Total	<u>98,944</u>	<u>100.00%</u>		<u>8.13%</u>	<u>8,042</u>	
SEWER						
8 Long-Term Debt	39,070	36.44%	5.10%	1.86%	1,994	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	64,582	60.23%	10.25%	6.17%	6,618	D-2
12 Customer Deposits	808	0.75%	6.00%	0.05%	48	D-2
13 Accumulated Deferred Income Taxes	2,760	2.57%	0.00%	0.00%	0	D-2
14 Total	<u>107,220</u>	<u>100.00%</u>		<u>8.08%</u>	<u>8,660</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Palm Port**Docket No. 080121-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1	Long-Term Debt	46,665	36.88%	5.10%	1.88%	2,381 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	77,135	60.96%	10.25%	6.25%	7,904 D-2
5	Customer Deposits	816	0.64%	6.00%	0.04%	49 D-2
6	Accumulated Deferred Income Taxes	1,925	1.52%	0.00%	0.00%	0 D-2
7	Total	<u>126,540</u>	<u>100.00%</u>		<u>8.17%</u>	<u>10,334</u>
SEWER						
8	Long-Term Debt	41,344	36.51%	5.10%	1.86%	2,110 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	68,340	60.34%	10.25%	6.18%	7,003 D-2
12	Customer Deposits	808	0.71%	6.00%	0.04%	48 D-2
13	Accumulated Deferred Income Taxes	2,760	2.44%	0.00%	0.00%	0 D-2
14	Total	<u>113,252</u>	<u>100.00%</u>		<u>8.09%</u>	<u>9,161</u>

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Palm Port

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.

Line No.	(1) Class of Capital	(2) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
Water								
1	Long-Term Debt	31,362	44,629	36,263		36,263	46,665	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	51,840	73,770	59,941		59,941	77,135	
5	Customer Deposits	787	824	816		816	816	D-7
6	Accumulated Deferred Income Taxes	2,261	1,588	1,925		1,925	1,925	C-6
7	Total	86,249	120,812	98,944	0	98,944	126,540	A-1
Sewer								
8	Long-Term Debt	41,939	38,185	39,070		39,070	41,344	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	69,323	63,118	64,582		64,582	68,340	
12	Customer Deposits	779	817	808		808	808	D-7
13	Accumulated Deferred Income Taxes	3,054	2,466	2,760		2,760	2,760	C-6
14	Total	115,095	104,586	107,220	0	107,220	113,252	A-2

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

* List corresponding adjustments to rate base below:

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

Cost of Short-Term Debt

Florida Public Service Commission

Palm Port

Schedule: D-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility or Parent

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

Utility [] or Parent [X]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/(12)-(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												
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	<u>2007 12 Month Total</u>			<u>26,136,124</u>	-	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19										**		
20	13 Month Average (from A-19)			<u>22,517,338</u>								

* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was: \$208,427
 ** The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was: \$1,293,801

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

Utility or Parent

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

Utility [] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Palm Port

Schedule: D-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,566	0	0	1,566
2	Jan-07	1,566	0	0	1,566
3	Feb-07	1,566	0	0	1,566
4	Mar-07	1,566	0	0	1,566
5	Apr-07	1,566	75	0	1,641
6	May-07	1,641	75	0	1,716
7	Jun-07	1,716	0	(75)	1,641
8	Jul-07	1,641	0	0	1,641
9	Aug-07	1,641	0	0	1,641
10	Sep-07	1,641	0	0	1,641
11	Oct-07	1,641	0	0	1,641
12	Nov-07	1,641	0	0	1,641
13	Dec-07	1,641	0	0	1,641
14	Average				<u>1,624</u>
15					
16			Water Allocated at	50%	<u>816</u>
17					
18			Sewer Allocated at	50%	<u>808</u>

**Palm Port
RATES SCHEDULES**

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Rate Schedule - Sewer	E-1s	106
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Rate Schedule - Water

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	12.57	16.60	12.57	18.84	14.81	21.92
3	3/4"	18.84	24.88	18.84	28.24	22.20	32.89
4	1"	31.39	41.45	31.39	47.05	37.00	54.81
5	1-1/2"	62.82	82.95	62.82	94.16	74.04	109.62
6	2"	100.51	132.71	100.51	150.65	118.46	175.39
7	3"	201.00	265.41	201.00	301.28	236.89	350.79
8	4"	314.06	414.68	314.06	470.74	370.14	548.10
9	6"	628.13	829.38	628.13	941.49	740.30	1,096.21
10	8"	1,005.00	1,327.01	1,005.00	1,506.38	1,184.46	1,753.93
11	10"	1,444.70	1,907.58	1,444.70	2,165.44	1,702.68	2,521.28
12	Gallorage						
13	Block 1, 0-5,000	4.43	5.85	4.43	6.64	5.22	3.80
14	Block 2, 5,000-10,000	4.43	5.85	4.43	6.64	5.22	4.76
15	Block 3, >10,000	4.43	5.85	4.43	6.64	5.22	4.76
16							
17	Commercial						
18	5/8" X 3/4"	12.57	16.60	12.57	18.84	14.81	21.92
19	3/4"	18.84	24.88	18.84	28.24	22.20	32.89
20	1"	31.39	41.45	31.39	47.05	37.00	54.81
21	1-1/2"	62.82	82.95	62.82	94.16	74.04	109.62
22	2"	100.51	132.71	100.51	150.65	118.46	175.39
23	3"	201.00	265.41	201.00	301.28	236.89	350.79
24	4"	314.06	414.68	314.06	470.74	370.14	548.10
25	6"	628.13	829.38	628.13	941.49	740.30	1,096.21
26	8"	1,005.00	1,327.01	1,005.00	1,506.38	1,184.46	1,753.93
27	10"	1,444.70	1,907.58	1,444.70	2,165.44	1,702.68	2,521.28
28	Gallorage charge	4.43	5.85	4.43	6.64	5.22	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	12.57	16.60	12.57	18.84	14.81	21.92
34	3/4"	18.84	24.88	18.84	28.24	22.20	32.89
35	1"	31.39	41.45	31.39	47.05	37.00	54.81
36	1-1/2"	62.82	82.95	62.82	94.16	74.04	109.62
37	2"	100.51	132.71	100.51	150.65	118.46	175.39
38	3"	201.00	265.41	201.00	301.28	236.89	350.79
39	4"	314.06	414.68	314.06	470.74	370.14	548.10
40	6"	628.13	829.38	628.13	941.49	740.30	1,096.21
41	8"	1,005.00	1,327.01	1,005.00	1,506.38	1,184.46	1,753.93
42	10"	1,444.70	1,907.58	1,444.70	2,165.44	1,702.68	2,521.28
43	Gallorage charge	4.43	5.85	4.43	6.64	5.22	3.80
44							
45	Fire Protection						
46	2"	8.38	11.06	8.38	12.56	9.88	14.62
47	3"	16.74	22.10	16.74	25.09	19.73	29.23
48	4"	26.17	34.55	26.17	39.23	30.84	45.68
49	6"	52.35	69.12	52.35	78.47	61.70	91.35
50	8"	83.75	110.58	83.75	125.53	98.71	146.16
51	10"	120.39	158.96	120.39	180.45	141.89	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	20.28	28.65	20.28	41.39	29.28	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.26	11.67	8.26	16.86	11.93	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	20.28	28.65	20.28	41.39	29.28	45.26
18	3/4"	30.45	43.01	30.45	62.14	43.96	67.89
19	1"	50.76	71.69	50.76	103.59	73.29	113.14
20	1-1/2"	101.50	143.36	101.50	207.13	146.55	226.29
21	2"	162.39	229.36	162.39	331.39	234.46	362.06
22	3"	324.79	458.73	324.79	662.79	468.94	724.12
23	4"	507.47	716.74	507.47	1,035.59	732.69	1,131.44
24	6"	1,014.96	1,433.51	1,014.96	2,071.21	1,465.41	2,262.89
25	8"	1,623.94	2,293.63	1,623.94	3,313.95	2,344.67	3,620.62
26	10"	2,334.41	3,297.09	2,334.41	4,763.80	3,370.45	5,204.65
27	Gallage charge	9.94	14.04	9.94	20.28	14.35	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	20.28	28.65	20.28	41.39	29.28	45.26
31	3/4"	30.45	43.01	30.45	62.14	43.96	67.89
32	1"	50.76	71.69	50.76	103.59	73.29	113.14
33	1-1/2"	101.50	143.36	101.50	207.13	146.55	226.29
34	2"	162.39	229.36	162.39	331.39	234.46	362.06
35	3"	324.79	458.73	324.79	662.79	468.94	724.12
36	4"	507.47	716.74	507.47	1,035.59	732.69	1,131.44
37	6"	1,014.96	1,433.51	1,014.96	2,071.21	1,465.41	2,262.89
38	8"	1,623.94	2,293.63	1,623.94	3,313.95	2,344.67	3,620.62
39	10"	2,334.41	3,297.09	2,334.41	4,763.80	3,370.45	5,204.65
40	Gallage charge	9.94	14.04	9.94	20.28	14.35	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	50.79	71.73	50.79	103.65	73.33	112.65
44	Cmrl. Wastewater Only	50.79	71.73	50.79	103.65	73.33	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,236	4,597	12.57	15,537	12.57	NA	21.92	27,093
3	3/4"	0	0	-	0	18.84	NA	32.89	0
4	1"	0	0	-	0	31.39	NA	54.81	0
5	1-1/2"	0	0	-	0	62.82	NA	109.62	0
6	2"	0	0	-	0	100.51	NA	175.39	0
7	3"	0	0	-	0	201.00	NA	350.79	0
8	4"	0	0	-	0	314.06	NA	548.10	0
9	Gallonage								
10	Block 1, 0-5,000		3,704	4.43	16,409	4.43	3,704	3.80	14,076
11	Block 2, 5,000-10,000		585	4.43	2,593	4.43	571	4.76	2,719
12	Block 3, >10,000		308	4.43	1,362	4.43	300	4.76	1,428
13	Total Residential	<u>1,236</u>	<u>4,597</u>		<u>35,901</u>		<u>4,575</u>		<u>45,316</u>
14	Average Bill				<u>29.05</u>				<u>36.66</u>
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	12.57	NA	21.92	0
18	3/4"	0	0	-	0	18.84	NA	32.89	0
19	1"	0	0	-	0	31.39	NA	54.81	0
20	1-1/2"	0	0	-	0	62.82	NA	109.62	0
21	2"	0	0	-	0	100.51	NA	175.39	0
22	3"	0	0	-	0	201.00	NA	350.79	0
23	4"	0	0	-	0	314.06	NA	548.10	0
24	8"	0	0	-	0	1,005.00	NA	1,753.93	0
25	Gallonage		0	-	0	4.43	0	3.80	0
26									
27									
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
29	Average Bill				<u>-</u>				<u>-</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	12.57	NA	21.92	0
33	3/4"	0	0	-	0	18.84	NA	32.89	0
34	1"	0	0	-	0	31.39	NA	54.81	0
35	1-1/2"	0	0	-	0	62.82	NA	109.62	0
36	2"	0	0	-	0	100.51	NA	175.39	0
37	3"	0	0	-	0	201.00	NA	350.79	0
38	4"	0	0	-	0	314.06	NA	548.10	0
39									
40	Gallonage		0	-	0	4.43	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>				<u>-</u>
45									
46	Fire Protection								
47	2"	0	NA	-	0	8.38	NA	21.91	0
48	3"	0	NA	-	0	16.74	NA	43.82	0
49	4"	0	NA	-	0	26.17	NA	68.47	0
50	6"	0	NA	-	0	52.35	NA	136.94	0
51	8"	0	NA	-	0	83.75	NA	219.10	0
52	10"	0	NA	-	0	120.39	NA	314.95	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>				<u>-</u>
58									
59	Subtotal				<u>35,901</u>				<u>45,316</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				235				690
63	Total Revenue				<u>36,136</u>				<u>46,006</u>
64	Booked Revenue				<u>36,282</u>				<u>46,006</u>
65	Difference				(146)	-0.4%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	412	1,619	12.57	5,179
3	3/4"	0	0	18.84	0
4	1"	0	0	31.39	0
5	1-1/2"	0	0	62.82	0
6	2"	0	0	100.51	0
7	3"	0	0	201.00	0
8	4"	0	0	314.06	0
9	Gallorage				
10	Block 1		1,343	4.43	5,947
11	Block 2		208	4.43	920
12	Block 3		69	4.43	305
13	Total Residential	412	1,619		12,351
14	Average Bill				29.98
15					
16	Commercial				
17	5/8" X 3/4"	0	0	12.57	0
18	3/4"	0	0	18.84	0
19	1"	0	0	31.39	0
20	1-1/2"	0	0	62.82	0
21	2"	0	0	100.51	0
22	3"	0	0	201.00	0
23	4"	0	0	314.06	0
24	8"	0	0	1,005.00	0
25	Gallorage		0	4.43	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	12.57	0
33	3/4"	0	0	18.84	0
34	1"	0	0	31.39	0
35	1-1/2"	0	0	62.82	0
36	2"	0	0	100.51	0
37	3"	0	0	201.00	0
38	4"	0	0	314.06	0
39					
40	Gallorage		0	4.43	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	8.38	0
48	2"	0	NA	16.74	0
49	3"	0	NA	26.17	0
50	4"	0	NA	52.35	0
51	6"	0	NA	83.75	0
52	8"	0	NA	120.39	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				12,351

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	395	1,366	12.57	4,965	16.60	6,557	1,592
3	3/4"	0	0	18.84	0	24.88	0	0
4	1"	0	0	31.39	0	41.45	0	0
5	1-1/2"	0	0	62.82	0	82.95	0	0
6	2"	0	0	100.51	0	132.71	0	0
7	3"	0	0	201.00	0	265.41	0	0
8	4"	0	0	314.06	0	414.68	0	0
9	Gallorage							
10	Block 1		1,129	4.43	4,999	5.85	6,602	1,602
11	Block 2		163	4.43	723	5.85	955	232
12	Block 3		74	4.43	327	5.85	432	105
13	Total Residential	<u>395</u>	<u>1,366</u>		<u>11,015</u>		<u>14,546</u>	<u>3,531</u>
14	Average Bill				<u>27.89</u>		<u>36.82</u>	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	12.57	0	16.60	0	0
18	3/4"	0	0	18.84	0	24.88	0	0
19	1"	0	0	31.39	0	41.45	0	0
20	1-1/2"	0	0	62.82	0	82.95	0	0
21	2"	0	0	100.51	0	132.71	0	0
22	3"	0	0	201.00	0	265.41	0	0
23	4"	0	0	314.06	0	414.68	0	0
24	8"	0	0	1,005.00	0	1,327.01	0	0
25	Gallorage		0	4.43	0	5.85	0	0
26								
27								
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	12.57	0	16.60	0	0
33	3/4"	0	0	18.84	0	24.88	0	0
34	1"	0	0	31.39	0	41.45	0	0
35	1-1/2"	0	0	62.82	0	82.95	0	0
36	2"	0	0	100.51	0	132.71	0	0
37	3"	0	0	201.00	0	265.41	0	0
38	4"	0	0	314.06	0	414.68	0	0
39								
40	Gallorage		0	4.43	0	5.85	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill							
45								
46	Fire Protection							
47	1"	0	NA	8.38	0	11.06	0	0
48	2"	0	NA	16.74	0	22.10	0	0
49	3"	0	NA	26.17	0	34.55	0	0
50	4"	0	NA	52.35	0	69.12	0	0
51	6"	0	NA	83.75	0	110.58	0	0
52	8"	0	NA	120.39	0	158.96	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill							
58								
59	Subtotal				<u>11,015</u>		<u>14,546</u>	<u>3,531</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

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

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	429	1,612	12.57	5,393
3	3/4"	0	0	18.84	0
4	1"	0	0	31.39	0
5	1-1/2"	0	0	62.82	0
6	2"	0	0	100.51	0
7	3"	0	0	201.00	0
8	4"	0	0	314.06	0
9	<i>Gallorage</i>				
10	Block 1		1,233	4.43	5,463
11	Block 2		215	4.43	950
12	Block 3		165	4.43	730
13	Total Residential	<u>429</u>	<u>1,612</u>		<u>12,535</u>
14	Average Bill				<u>29.22</u>
15					
16	Commerical				
17	5/8" X 3/4"	0	0	12.57	0
18	3/4"	0	0	18.84	0
19	1"	0	0	31.39	0
20	1-1/2"	0	0	62.82	0
21	2"	0	0	100.51	0
22	3"	0	0	201.00	0
23	4"	0	0	314.06	0
24	8"	0	0	1,005.00	0
25	<i>Gallorage</i>		0	4.43	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	12.57	0
33	3/4"	0	0	18.84	0
34	1"	0	0	31.39	0
35	1-1/2"	0	0	62.82	0
36	2"	0	0	100.51	0
37	3"	0	0	201.00	0
38	4"	0	0	314.06	0
39					
40	<i>Gallorage</i>		0	4.43	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	8.38	0
48	2"	0	NA	16.74	0
49	3"	0	NA	26.17	0
50	4"	0	NA	52.35	0
51	6"	0	NA	83.75	0
52	8"	0	NA	120.39	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>12,535</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,224	4,634	20.28	24,823	20.28		45.26	55,398
3	3/4"	0	0	-	0	20.28		45.26	0
4	1"	0	0	-	0	20.28		45.26	0
5	1-1/2"	0	0	-	0	20.28		45.26	0
6	2"	0	0	-	0	20.28		45.26	0
7	3"	0	0	-	0	20.28		45.26	0
8	4"	0	0	-	0	20.28		45.26	0
9	Gallonge cap (gallons)		6,000				6,000		
10	Capped Usage	-	4,074	8.26	33,655	8.26	4,074	8.73	35,570
11	Usage Above Cap	-	560				560		
12	Total Residential	1,224	4,634		58,477		4,634		90,968
14	Average Bill				47.78				74.32
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	20.28		45.26	0
18	3/4"	0	0	-	0	30.45		67.89	0
19	1"	0	0	-	0	50.76		113.14	0
20	1-1/2"	0	0	-	0	101.50		226.29	0
21	2"	0	0	-	0	162.39		362.06	0
22	3"	0	0	-	0	324.79		724.12	0
23	4"	0	0	-	0	507.47		1,131.44	0
24									
25	Gallonge	-	0	-	0	9.94	0	10.48	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	20.28		45.26	0
33	3/4"	0	0	-	0	30.45		67.89	0
34	1"	0	0	-	0	50.76		113.14	0
35	1-1/2"	0	0	-	0	101.50		226.29	0
36	2"	0	0	-	0	162.39		362.06	0
37	3"	0	0	-	0	324.79		724.12	0
38	4"	0	0	-	0	507.47		1,131.44	0
39									
40	Gallonge	-	0	-	0	9.94	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	50.79		112.65	0
48	Coml. Wastewater Only	0	0	-	0	50.79		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				58,477				90,968
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				58,477				90,968
59	Booked Revenue				58,907				
60	Difference				(430)	-0.7%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	409	1,674	20.28	8,295
3	3/4"	0	0	20.28	0
4	1"	0	0	20.28	0
5	1-1/2"	0	0	20.28	0
6	2"	0	0	20.28	0
7	3"	0	0	20.28	0
8	4"	0	0	20.28	0
9	Gallongage cap		6,000		
10	Capped Usage		1,490	8.26	12,307
11	Usage Above Cap		184		
12					
13	Total Residential	409	1,674		20,601
14	Average Bill				50.37
15					
16	Commercial				
17	5/8" X 3/4"	0	0	20.28	0
18	3/4"	0	0	30.45	0
19	1"	0	0	50.76	0
20	1-1/2"	0	0	101.50	0
21	2"	0	0	162.39	0
22	3"	0	0	324.79	0
23	4"	0	0	507.47	0
24					
25	Gallongage		0	9.94	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	20.28	0
33	3/4"	0	0	30.45	0
34	1"	0	0	50.76	0
35	1-1/2"	0	0	101.50	0
36	2"	0	0	162.39	0
37	3"	0	0	324.79	0
38	4"	0	0	507.47	0
39					
40	Gallongage	-	0	9.94	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	50.79	0
48	Coml. Wastewater Only	0	0	50.79	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				20,601

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	393	1,417	20.28	7,970	28.65	11,259	3,289
3	3/4"	0	0	20.28	0	28.65	0	0
4	1"	0	0	20.28	0	28.65	0	0
5	1-1/2"	0	0	20.28	0	28.65	0	0
6	2"	0	0	20.28	0	28.65	0	0
7	3"	0	0	20.28	0	28.65	0	0
8	4"	0	0	20.28	0	28.65	0	0
9	Gallage cap		6,000					
10	Capped Usage		1,246	8.26	10,293	11.67	14,542	4,249
11	Usage Above Cap		171					
12								
13	Total Residential	393	1,417		18,263		25,801	7,539
14	Average Bill				46.47		65.65	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	20.28	0	28.65	0	0
18	3/4"	0	0	30.45	0	43.01	0	0
19	1"	0	0	50.76	0	71.69	0	0
20	1-1/2"	0	0	101.50	0	143.36	0	0
21	2"	0	0	162.39	0	229.36	0	0
22	3"	0	0	324.79	0	458.73	0	0
23	4"	0	0	507.47	0	716.74	0	0
24								
25	Gallage		0	9.94	0	14.04	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	20.28	0	28.65	0	0
33	3/4"	0	0	30.45	0	43.01	0	0
34	1"	0	0	50.76	0	71.69	0	0
35	1-1/2"	0	0	101.50	0	143.36	0	0
36	2"	0	0	162.39	0	229.36	0	0
37	3"	0	0	324.79	0	458.73	0	0
38	4"	0	0	507.47	0	716.74	0	0
39								
40	Gallage	-	0	9.94	0	14.04	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	50.79	0	71.73	0	0
48	Comml. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				18,263		25,801	7,539

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Palm Port

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	422	1,543	20.28	8,558
3	3/4"	0	0	20.28	0
4	1"	0	0	20.28	0
5	1-1/2"	0	0	20.28	0
6	2"	0	0	20.28	0
7	3"	0	0	20.28	0
8	4"	0	0	20.28	0
9	Gallorage cap		6,000		
10	Capped Usage		1,338	8.26	11,055
11	Usage Above Cap		205		
12					
13	Total Residential	422	1,543		19,613
14	Average Bill				46.48
15					
16	Commerical				
17	5/8" X 3/4"	0	0	20.28	0
18	3/4"	0	0	30.45	0
19	1"	0	0	50.76	0
20	1-1/2"	0	0	101.50	0
21	2"	0	0	162.39	0
22	3"	0	0	324.79	0
23	4"	0	0	507.47	0
24					
25	Gallorage		0	9.94	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	20.28	0
33	3/4"	0	0	30.45	0
34	1"	0	0	50.76	0
35	1-1/2"	0	0	101.50	0
36	2"	0	0	162.39	0
37	3"	0	0	324.79	0
38	4"	0	0	507.47	0
39					
40	Gallorage	-	0	9.94	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	50.79	0
48	Coml. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				19,613

Customer Monthly Billing Schedule

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	103	0	0	0	0	0	103
2	Feb-07	104	0	0	0	0	0	104
3	Mar-07	106	0	0	0	0	0	106
4	Apr-07	105	0	0	0	0	0	105
5	May-07	103	0	0	0	0	0	103
6	Jun-07	104	0	0	0	0	0	104
7	Jul-07	104	0	0	0	0	0	104
8	Aug-07	103	0	0	0	0	0	103
9	Sep-07	102	0	0	0	0	0	102
10	Oct-07	103	0	0	0	0	0	103
11	Nov-07	105	0	0	0	0	0	105
12	Dec-07	105	0	0	0	0	0	105
13	Total Water	1,247	0	0	0	0	0	1,247

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	103	0	0	0	0	0	103
15	Feb-07	103	0	0	0	0	0	103
16	Mar-07	105	0	0	0	0	0	105
17	Apr-07	104	0	0	0	0	0	104
18	May-07	102	0	0	0	0	0	102
19	Jun-07	103	0	0	0	0	0	103
20	Jul-07	103	0	0	0	0	0	103
21	Aug-07	102	0	0	0	0	0	102
22	Sep-07	102	0	0	0	0	0	102
23	Oct-07	102	0	0	0	0	0	102
24	Nov-07	104	0	0	0	0	0	104
25	Dec-07	104	0	0	0	0	0	104
26	Total Sewer	1,237	0	0	0	0	0	1,237

Miscellaneous Service Charges

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-4

Page: 1 of 2

Preparer: J Lihvarcik

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

WATER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection	15.00	-			50.00	75.00		
2									
3	Normal Reconnect	15.00	-			50.00	75.00		
4									
5	Violation Reconnect	15.00	-			75.00	115.00		
6									
7	Premises Visit	10.00	-			50.00	75.00		
8									
9	Late Payment Fees	-				5.00			
10									

SEWER

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

DEPOSITS (REFUNDABLE)

23 Class	Meter Size	Water		Sewer		
		Present	Proposed	Present	Proposed	
24	not specified	All sizes	-	-	-	-
25	not specified	5/8 X 3/4"	-	-	-	-
26	not specified	1"	-	-	-	-
27	not specified	1.5"	-	-	-	-
28	not specified	Over 2"	-	-	-	-
29						
30	Residential	All sizes	-	-	-	-
31	Residential	5/8 X 3/4"	-	73.33	-	148.64
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes	-	Two x est'd	-	Two x est'd
				monthly Bill		monthly Bill
37	General	5/8 X 3/4"	-	-	-	-
38	General	1"	-	-	-	-
39	General	1.5"	-	-	-	-
40	General	2"	-	-	-	-
41	General	4"	-	-	-	-
42	General	8"	-	-	-	-

Miscellaneous Service Charges

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

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

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	Collect Delinquent Account						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	Connections, Premises Visits / Service Calls in Normal Hours						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
38							
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	15	0	0	0	0	15
2	Feb-07	0	0	0	0	0	0
3	Mar-07	45	0	0	0	0	45
4	Apr-07	0	0	0	0	0	0
5	May-07	0	0	0	0	0	0
6	Jun-07	15	30	0	0	20	65
7	Jul-07	0	0	0	0	0	0
8	Aug-07	30	0	0	0	0	30
9	Sep-07	0	15	0	0	0	15
10	Oct-07	0	0	0	0	0	0
11	Nov-07	30	0	0	0	0	30
12	Dec-07	15	0	0	0	20	35
13							
14	Total Water	150	45	0	0	40	235
15	Annual Events	10	3	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	500	150	0	0	40	690
SEWER							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule**Florida Public Service Commission****Palm Port****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-6

Page: 1 of 1

Preparer: J Lihvarcik

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

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

1	Any fire hydrant information is detailed on enclosed system maps		
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Private Fire Protection Service

Florida Public Service Commission

Palm Port

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) Line No.	(2) Size	(3) Type	(4) Quantity
1	Any fire hydrant information is detailed on enclosed system maps		

Contracts and Agreements Schedule**Florida Public Service Commission****Palm Port****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,690	Included in overall cost of service	None

SEWER

2	Regulatory Assessment Fee	Florida Public Service Comm.	2,751	Included in overall cost of service	None
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Service Availability Charges Schedule

Florida Public Service Commission

Palm Port

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-11

Page: 1 of 1

Preparer: J Lihvarcik

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Palm Port

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Palm Port

Schedule: E-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer [X]

Customer Class:

Meter Size:

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

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

See attached Bill Analyses

**Palm Port
ENGINEERING SCHEDULES**

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



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

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	422	0	386	4	32	
2	Feb-07	414	0	379	4	31	
3	Mar-07	454	0	416	4	35	
4	Apr-07	479	0	438	4	37	
5	May-07	472	0	362	4	106	
6	Jun-07	461	0	354	4	103	
7	Jul-07	440	0	338	4	98	
8	Aug-07	405	0	311	4	90	
9	Sep-07	345	0	351	4	(10)	
10	Oct-07	344	0	350	4	(10)	
11	Nov-07	407	0	415	4	(11)	
12	Dec-07	487	0	496	4	(13)	
13	TOTAL	5,128	0	4,597	42	489	9.5%

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

Florida Public Service Commission

**Palm Port
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	468	0	0	0	468	0
2	Feb	432	0	0	0	432	0
3	Mar	471	0	0	0	471	0
4	Apr	421	0	0	0	421	0
5	May	445	0	0	0	445	0
6	Jun	491	0	0	0	491	0
7	Jul	470	0	0	0	470	0
8	Aug	473	0	0	0	473	0
9	Sep	441	0	0	0	441	0
10	Oct	543	0	0	0	543	0
11	Nov	473	0	0	0	473	0
12	Dec	487	0	0	0	487	0
13	Total	5,615	0	0	0	5,615	0

Water Treatment Plant Data

Florida Public Service Commission

Palm Port

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.		170,000
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.	04/01/07	27,350
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 04/01/07	27,350
		2 04/02/07	27,350
		3 04/08/07	22,000
		4 02/09/07	20,700
		5 02/28/07	19,700
		Average	<u>23,420</u>
4	Average Daily Flow		14,048
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0

Sewer Treatment Plant Data

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>15,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>October</u>	<u>18,000</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim													
Line No.	Storage	Max Day (GPM)	Peak Hour MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	yes	18.99	37.99	-	18.99	-	1.03	19.47	80	80	-	n/a	100.00%

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	yes	no	18.99	1.03	-	-	-	28,036	80	80	-	-	0.00%	100.00%
3														
4														

5 * This system has a single well and is therefore 100% Used and Useful.

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	23,420	46,840	16,200	3	100.00%	No	27,350	1.03	-	-	28,036	16,200	173.06%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	15,384	15,290	N/A	-	1.01	15,505	15,000	103.37%	100.00%		
2											

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	5,191	41,528	2,558	15,348	56,876	10.77	5,386	1,965,884	463,390	2,429,274	4,633,900
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	100.00%	4,633,900	3,707,120	-	-	3,707,120	6,136,394	5,620,000	(516,394)	N/A	N/A
5											

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

Florida Public Service Commission

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

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

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	129.2	137	94.28%	94.28%	100.00%

Systems where the calculated Used & Useful percentage is 90% or greater are considered to be 100% Used & Useful.

Sewer					
2	122.0	136	89.71%	89.71%	89.71%

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	106.0	106.0	105.8	
2	2004	107.3	107.3	106.6	
3	2005	107.0	107.0	107.5	
4	2006	106.5	106.5	108.3	
5	2007	110.6	110.6	109.2	
6	2008			110.0	0.77%
7	2009			110.8	0.77%
8	2010			111.7	0.76%
9	2011			112.5	0.75%
10	2012			113.4	0.75% 5 yrs beyond 2007

X Coefficient(s) 0.842

SEWER

11	2003	106.0	106.0	106.2	
12	2004	107.0	107.0	106.5	
13	2005	107.0	107.0	106.8	
14	2006	106.0	106.0	107.1	
15	2007	107.9	107.9	107.4	
16	2008			107.6	0.26%
17	2009			107.9	0.26%
18	2010			108.2	0.26%
19	2011			108.5	0.26%
20	2012			108.8	0.26% 5 yrs beyond 2005

X Coefficient(s) 0.283

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Schedule: F-9
 Page: 1 of 1
 Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	104	108	106.0	4,703	44.368	4,703	106.0	
2	2004	108	105	106.5	4,852	45.559	4,852	106.5	0.47%
3	2005	105	105	105.0	4,890	46.571	4,890	105.0	-1.41%
4	2006	105	104	104.5	4,987	47.722	4,987	104.5	-0.48%
5	2007	104	105	104.5	4,755	45.506	4,755	104.5	0.00%
Average Growth Through 5-Year Period (Col. 8)									-0.36%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

Preparer: J Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	103	107	105.0	4,154	39.562	4,154	105.0	
2	2004	107	105	106.0	4,202	39.642	4,202	106.0	0.95%
3	2005	105	105	105.0	4,311	41.057	4,311	105.0	-0.94%
4	2006	105	104	104.5	4,309	41.234	4,309	104.5	-0.48%
5	2007	104	104	104.0	4,044	38.885	4,044	104.0	-0.48%
Average Growth Through 5-Year Period (Col. 8)									-0.24%

Palm Port
INTERIM RATE SCHEDULES
Revision 1

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



Rate Schedule - Interim Rates

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Florida Public Service Commission

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	WATER		49.9%	17.9%	SEWER		104.1%	44.4%
1	Residential				Residential			
2	5/8" X 3/4"	12.57	18.84	14.81	All Meter Sizes	20.28	41.39	29.28
3	3/4"	18.84	28.24	22.20	3/4"	-	-	-
4	1"	31.39	47.05	37.00	1"	-	-	-
5	1-1/2"	62.82	94.16	74.04	1-1/2"	-	-	-
6	2"	100.51	150.65	118.46	2"	-	-	-
7	3"	201.00	301.28	236.89	3"	-	-	-
8	4"	314.06	470.74	370.14	4"	-	-	-
9	6"	628.13	941.49	740.30	6"	-	-	-
10	8"	1,005.00	1,506.38	1,184.46	8"	-	-	-
11	10"	1,444.70	2,165.44	1,702.68	10"	-	-	-
12	Gallorage, Block 1	4.43	6.64	5.22	Gallorage cap (gallons)	6,000	6,000	6,000
13	Block 2	4.43	6.64	5.22	Gallorage charge	8.26	16.86	11.93
14	Block 3	4.43	6.64	5.22				
15	General Service				General Service			
16	5/8" X 3/4"	12.57	18.84	14.81	5/8" X 3/4"	20.28	41.39	29.28
17	3/4"	18.84	28.24	22.20	3/4"	30.45	62.14	43.96
18	1"	31.39	47.05	37.00	1"	50.76	103.59	73.29
19	1-1/2"	62.82	94.16	74.04	1-1/2"	101.50	207.13	146.55
20	2"	100.51	150.65	118.46	2"	162.39	331.39	234.46
21	3"	201.00	301.28	236.89	3"	324.79	662.79	468.94
22	4"	314.06	470.74	370.14	4"	507.47	1,035.59	732.69
23	6"	628.13	941.49	740.30	6"	1,014.96	2,071.21	1,465.41
24	8"	1,005.00	1,506.38	1,184.46	8"	1,623.94	3,313.95	2,344.67
25	10"	1,444.70	2,165.44	1,702.68	10"	2,334.41	4,763.80	3,370.45
26	Gallorage charge	4.43	6.64	5.22	Gallorage charge	9.94	20.28	14.35
27	Fire Protection				Flat Rate			
28	2"	8.38	12.56	9.88	Res. Wastewater Only	50.79	103.65	73.33
29	3"	16.74	25.09	19.73	Cmrl. Wastewater Only	50.79	103.65	73.33
30	4"	26.17	39.23	30.84	Sprinkler Heads	-	-	-
31	6"	52.35	78.47	61.70	Reuse	-	-	-
32	8"	83.75	125.53	98.71				
33	10"	120.39	180.45	141.89				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	122,650	(87)	0	122,563	A-5
2	Utility Land & Land Rights	8,208		0	8,208	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(32,980)	(37)	0	(33,017)	A-9
5	Less: CIAC	(22,302)	0	0	(22,302)	A-12
6	Accumulated Amortization of CIAC	11,760	0	0	11,760	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	11,607		0	11,607	A-1
11	Total Rate Base	<u>98,944</u>	<u>(124)</u>	<u>0</u>	<u>98,820</u>	
SEWER						
12	Utility Plant in Service	292,030	(4,641)	0	287,389	A-6
13	Utility Land & Land Rights	10,023		0	10,023	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(190,638)	939	0	(189,699)	A-10
16	Less: CIAC	(25,882)	0	0	(25,882)	A-12
17	Accumulated Amortization of CIAC	13,838	0	0	13,838	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	11,550		0	11,550	A-2
21	Total Rate Base	<u>110,922</u>	<u>(3,702)</u>	<u>0</u>	<u>107,220</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	(87)	(4,641)
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	(37)	939
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base	<u>(124)</u>	<u>(3,702)</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
Water									
1	Water Sales Revenues	35,901	0	35,901	20,973	56,874	58.42%	49.9%	E-2w
2	Other Revenues	235	0	235	0	235			E-2w
3	OPERATING REVENUES	36,136	0	36,136	20,973	57,109			
4	Operation & Maintenance	30,497	0	30,497	310	30,807			B-5
5	Depreciation, net of CIAC Amort.	3,777	0	3,777		3,777			B-13
6	Amortization	588	0	588		588			
7	Taxes Other Than Income	8,607	1,464	10,071	943	11,014			B-15
8	Provision for Income Taxes	(4,126)	0	(4,126)	7,607	3,481			C-1
9	OPERATING EXPENSES	39,343	1,464	40,807	8,860	49,667			
10	NET OPERATING INCOME	(3,207)	(1,464)	(4,671)	12,113	7,442			
11	RATE BASE	98,944		98,944		98,944			A-1
12	RATE OF RETURN	-3.24%		-4.72%		7.52%			
Sewer									
13	Sewer Sales Revenues	58,477	0	58,477	26,010	84,487	44.48%	104.1%	E-2s
14	Other Revenues	0	0	0	0	0			E-2s
15	OPERATING REVENUES	58,477	0	58,477	26,010	84,487			
16	Operation & Maintenance	50,717	0	50,717	384	51,102			B-6
17	Depreciation, net of CIAC Amort.	14,464	(97)	14,367		14,367			B-14
18	Amortization	589	0	589		589			
19	Taxes Other Than Income	4,514	981	5,495	1,170	6,665			B-15
20	Provision for Income Taxes	(5,683)	0	(5,683)	9,434	3,750			C-1
21	OPERATING EXPENSES	64,600	885	65,485	10,988	76,473			
22	NET OPERATING INCOME	(6,123)	(885)	(7,008)	15,022	8,014			
23	RATE BASE	107,220		107,220		107,220			A-2
24	RATE OF RETURN	-5.71%		-6.54%		7.47%			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Palm Port

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 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	<u>0</u>	<u>(97)</u>
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	<u>1,464</u>	<u>981</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>20,973</u>	<u>26,010</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>310</u>	<u>384</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>944</u>	<u>1,170</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	36,136	58,477
18	Plus Required Revenue Adjustment	<u>20,973</u>	<u>26,010</u>
19	Rate Year Revenue at Proposed Rates	<u>57,109</u>	<u>84,487</u>
20			
21	Less Operating Expenses Before Income Taxes	(46,186)	(72,722)
22	Less Interest Expense	(1,899)	(2,042)
23	Taxable Income	9,024	9,723
24	Income Tax at Composite Rate of 38.58%	3,481	3,750
25	Less Income Tax at Present Rates	<u>4,126</u>	<u>5,683</u>
26			
27	Income Tax Adjustment	<u>7,607</u>	<u>9,434</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Palm Port

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1	Long-Term Debt	36,263	36.65%	5.10%	1,850	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	59,941	60.58%	9.25%	5,543	D-2
5	Customer Deposits	816	0.82%	6.00%	49	D-2
6	Accumulated Deferred Income Taxes	1,925	1.95%	0.00%	0	D-2
7	Total	<u>98,944</u>	<u>100.00%</u>		<u>7,442</u>	
SEWER						
8	Long-Term Debt	39,070	36.44%	5.10%	1,994	D-2
9	Short-Term Debt	0	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0	D-2
11	Common Stock	64,582	60.23%	9.25%	5,972	D-2
12	Customer Deposits	808	0.75%	6.00%	48	D-2
13	Accumulated Deferred Income Taxes	2,760	2.57%	0.00%	0	D-2
14	Total	<u>107,220</u>	<u>100.00%</u>		<u>8,014</u>	

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